

GOVERNMENT OF INDIA

DEPARTMENT OF ARCHAEOLOGY

CENTRAL ARCHÆOLOGICAL  
LIBRARY

CALL NO.

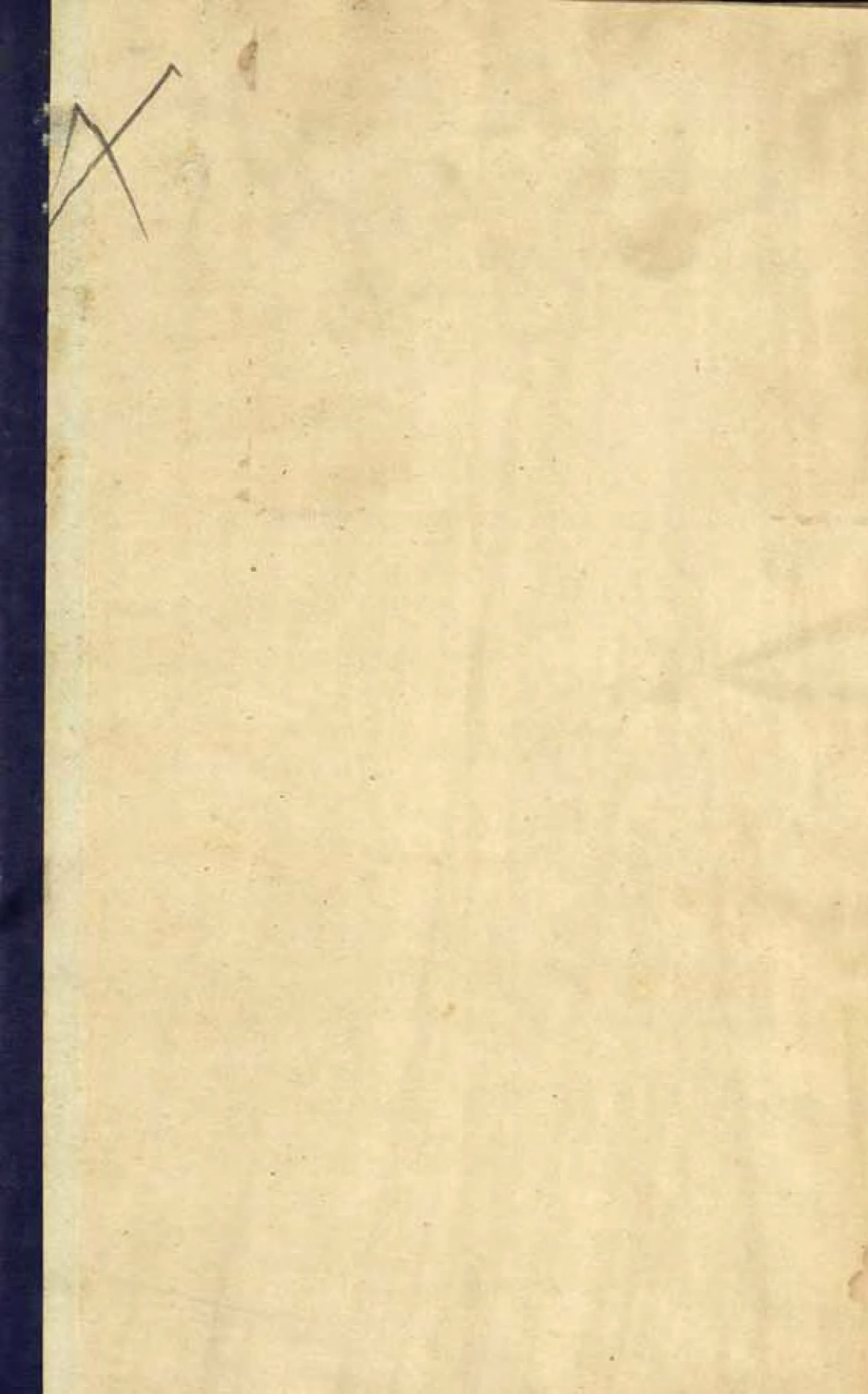
351.720954/I.G.

ACC. NO.

39505

D.G.A. 79

GIPN—S4—2D. G. Arch.N. D./57—23-2-58—1,00,000





紅

紅

APPROPRIATION ACCOUNTS  
OF THE  
CENTRAL GOVERNMENT (CIVIL)  
AND THE  
REPORT  
OF THE ACCOUNTANT GENERAL,  
CENTRAL REVENUES THEREON  
FOR THE YEAR  
1929-30

Compiled by  
A. J. CURRIE,  
Accountant-General, Central Revenues.



DELHI  
GOVERNMENT OF INDIA PRESS  
1931



351.720954

I. G.

(11)

# Table of Contents.

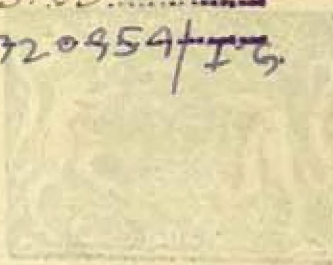
	Page.
Prefatory Remarks . . . . .	iii—iv
Chapter I.—Introductory . . . . .	1
Chapter II.—Changes of the year under report . . . . .	4
Chapter III.—General Review of the Results of Appropriation Audit . . . . .	9
Chapter IV.—Points outstanding from previous Reports . . . . .	32
Chapter V.—Appropriation Accounts with comments thereon . . . . .	41
Index . . . . .	609

**CENTRAL ARCHAEOLOGICAL  
LIBRARY, NEW DELHI.**

Acc. No. 395.05 . . . . .

Date..... 8.3.63 . . . . .

Call No. 351.720454/16.





## PREFATORY REMARKS.

This report deals mainly with grants for Civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India and with the grants for certain debt heads for which definite grants have been sanctioned. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place a record of, and, where necessary, a commentary on, all the Civil transactions relating to the Central Government (excluding Railway and Posts and Telegraphs transactions), so as to facilitate consideration by the Committee on Public Accounts and the Finance Department.

Where accounts have been separated from audit, the appropriation accounts are prepared by the separate accounting officers of the departments and these accounts are received through the Audit Officers concerned who endorse a certificate of correctness as a result of their test-audit.

2. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation, though, in the process, and in order to provide a co-ordinating influence and secure a certain uniformity of treatment, he is compelled to edit the material furnished to him and often to enter into protracted correspondence with various officers.

The Accountant General, Central Revenues, has also been authorised to omit any paragraphs furnished by Audit Officers in India which, in his opinion, are not important enough for mention in the Report as 'Important Comments' under the accounts or elsewhere.

3. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

- (i) Those discovered by accounts and pursued by accounts (P).
- (ii) Those discovered by accounts and pursued by audit (Q).
- (iii) Those discovered by audit and pursued by accounts (R).
- (iv) Those discovered by audit and pursued by audit (S).
- (v) Those discovered and pursued more or less simultaneously both by audit and accounts (T).

It has been decided that all irregularities of an important nature should be mentioned in the Report on the Appropriation Accounts, irrespective of the agency which discovered or pursued them. In order to prevent all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has



been derived, the relevant paragraphs of the comments below the appropriation accounts have been distinguished by the guide letters as noted above.

4. The Report contains five main chapters, *viz.*, (i) Introductory, (ii) Changes of the year under report, (iii) General review of the results of Appropriation Audit, (iv) Points outstanding from previous Reports and (v) Appropriation Accounts with comments thereon.

5. A general index has been appended to the Report.

6. The Public Accounts Committee in paragraph 38 of their Report on the Appropriation Accounts for 1924-25 commented on the size of the Appropriation Accounts and Report thereon and expressed a desire that its size should be reduced. In the present Report an endeavour has been made to cut down the bulk by various methods which have been fully explained in Chapter II "Changes of the year under report".

A. J. CURRIE,

*Accountant-General,*

*Central Revenues.*

NEW DELHI;

*The 6th March, 1931.*

## CHAPTER I.—INTRODUCTORY.

*(Any figure in this Report unless preceded by the "Rs." sign, represents rupees in thousands.)*

1. *Object of the Report.*—The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of all the expenditure of the year, whether voted or non-voted, in the form of a separate appropriation account for each grant, with the more important observations which the audit officers consider it necessary to make as a result of audit investigation. The Report constitutes the "Appropriation Accounts of the Governor General in Council and the Report of the Audit Officer thereon" mentioned in Rule 51 of the Indian Legislative Rules. It is transmitted by the Auditor General with his comments to the Governor General in Council for consideration of the Government of India and for submission by them to the Committee on Public Accounts. The Report is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required under the statutory rules, with his detailed comments on the Report and other comments of a general nature.

2. *Constitution and Functions of the Committee on Public Accounts.*—This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly:—

- (i) every re-appropriation from one grant to another grant;
- (ii) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.



The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Report as well as in the Appropriation Accounts or in the Auditor General's forwarding comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

3. *General Remarks.*—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, that whilst they are framed on the best information available, and, in the great majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein. It may also be remembered that they necessarily deal only with the small percentage of cases which are important enough to require comment or investigation, and afford no indication of the standard attained in the administration of public expenditure taken as a whole.

4. *Distinction between matters relating to voted and non-voted subjects.*—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the Appropriation Accounts have been printed in italics.

5. *Demands for Grants.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of Government. Each Demand contains, first, a statement of the total amount required, then, details by the sub-heads under which the Grant will be accounted for by the Department concerned, and lastly, a detailed estimate under each sub-head divided into items.

6. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into sub-heads which have been adopted in the appropriation accounts. The appropriation accounts exhibit in detail the excesses and savings under individual sub-heads with reference to which financial control was exercised during the year.

The explanations for the variations have been inserted immediately below each sub-head under the Appropriation Accounts where necessary and possible. In a few cases the Controlling Officer did not accept the figures for actual expenditure under certain sub-heads as exhibited in the Appropriation Account. The Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information that may be placed before the Committee on Public Accounts by the official witnesses.



## CHAPTER II.—CHANGES OF THE YEAR UNDER REPORT.

7. *Change in the form of Accounts and Report.*—The Committee on Public Accounts in their Report on the Accounts for 1924-25 commented on the size of the Accountant General's Report and expressed a desire that it be reduced. The Report to which allusion is made consisted of 594 pages of print. The previous Report contained 680 pages and there was also a separate Appendix of 153 pages on Commercial accounts, published by the Director of Commercial Audit.

8. In the conference of Accountants General held in 1929 it was held that it was unnecessary to draw attention to minor variations as it obscures the effect of drawing attention to the more important variations. As time for the examination of the Appropriation Accounts and the Report thereon by the Public Accounts Committee is, for the present, limited, it is essential, if time is not to be wasted, that the number of points brought to the notice of the Committee should be kept within reasonable limits. The Public Accounts Committee have already desired that the bulk of the Report should be reduced and they have since decided that it is unnecessary to comment on excesses below Rs. 100 in all cases. In the present Report an endeavour has been made, in anticipation of approval of the Committee and the Auditor General to cut down the bulk of the Report :

I.—By proceeding a step further in the elimination of explanations for trivial discrepancies or variations within the following limits generally :—

*Savings.*

(a) In all cases where the savings are less than Rs. 100.

(b) If the savings are less than Rs.	and are also less than..... per cent. of the final appropriation
500	20
1,000	10
5,000	5
10,000	3
Other cases	2

*Excesses.*

If the excess is less than Rs.	and is also less than per cent. of the final appropriation
500	5
1,000	2
Other cases	1

In regard to the variations under sub-heads which concern more than one Account Officer the excesses or savings occurring in the different Audit circles have not been explained in those cases where there is no appreciable discrepancy against the sub-head as a whole, i.e., where the final result is reasonably accurate. Outside the percentage limits, however, the worst case contributing to the result has generally been mentioned without referring to the counterbalancing saving or excess.

II.—By eliminating the explanations or portions of explanations for savings relating to 'Pay of officers' and 'Pay of Establishments' even if outside the percentage limits, when the same are due to the following causes (i) changes of personnel (*i.e.*, when an incumbent of a post is replaced by one drawing a smaller rate of pay), (ii) posts other than those newly created not having been filled the whole time, (iii) non-utilisation or part utilisation of the provision for leave salary. It has been recognised that the best way of dealing with such defects is to make a deduction from the estimate, based on past experience, of such savings. In some cases such deductions have not been made, or they have not been sufficiently large, or they are included in lump cuts under the Grant. It would have unduly increased the bulk of the Report and led to a good deal of repetition, if the explanations furnished for the savings under these heads had been repeated in each case.

III.—By compressing into a smaller compass the wording used at the head of the accounts on each page and by doing away with the column numbers so as to occupy less space.

9. It is not intended that the percentage limits, etc., should be applied by the various Accounting Officers in India who furnish Appropriation Accounts to the Accountant General, Central Revenues, for compilation of the Report for all India, except in regard to sub-heads which wholly concern one accounting officer and the figures under which have not to be consolidated. Necessary instructions will, as usual, be separately issued by the Accountant General, Central Revenues, for the guidance of the Accounts Officers concerned. As, however, the decision of the Public Accounts Committee on this subject will not be available in time, the various Accounting Officers will continue to furnish the material for the Appropriation Accounts for 1930-31 as in the past, *i.e.*, according to the old procedure, and the Accountant General, Central Revenues, will, in the course of compilation use his discretion as to which explanations to include.

10. The bulk of the Report can be further appreciably reduced in the following two ways:—

- (i) by cutting down the number of sub-heads in the Book of Demands, and
- (ii) by putting the explanations for the variations at the foot of the page.

In regard to (i), this is entirely a question for the Finance Department to decide, and has only been mentioned here so that the matter may be considered in all its aspects. It is, however, worthy of note that the size of the Book of Demands has increased from 680 pages in 1926-27 to 898 pages in 1930-31, the number of sub-heads having gone up by about 500.

As for (ii), this was the procedure in the accounts for 1927-28 and is followed in the English Report. It is submitted for the consideration of the Public Accounts Committee as it will result in considerable saving



of space. It is anticipated that this procedure will not put the Public Accounts Committee to any great inconvenience as the important points are picked out and dealt with separately under the heading 'Important Comments'. Reversion to the old procedure will also save some clerical labour as whenever there is, at present, any change in explanations the forms have, in most cases, to be recopied as there is not sufficient space between sub-heads to carry out the alterations.

**11. Accounts of Aided Institutions.**—A new account of the receipts and expenditure relating to the Central Museum for 1929-30 has been appended to the Appropriation Account for Grant No. "54—Other Scientific Departments", as desired by the Committee on Public Accounts in paragraph 111 of their Report on the Accounts for 1928-29.

**12. Explanations for large variations from previous year's figures in the statements of financial results.**—As desired by the Committee on Public Accounts in paragraph 103 of their proceedings for the 4th July 1930 a suitable footnote has been appended to such statements explaining briefly the reasons for big variations.

**13. Subsidiary Accounts.**—(i) The Government of India have decided that the local audit of the commercial concerns in the Andamans should be conducted by the Commercial Audit Department. The *Pro forma* Profit and Loss Accounts of the Forest, Commissariat, Marine and Shipping Departments in the Andamans, which used to be appended to the Appropriation Account of the Grant for the Andamans have, with effect from 1929-30, been included in the separate Appendix of commercial concerns published by the Director of Commercial Audit.

(ii) The Store Account of the Northern India, Salt Revenue Department for 1929-30 has been excluded from the main Report and has been included in the Appendix of the Director of Commercial Audit.

(iii) A Store Account for Opium for 1929-30 relating to the Western India State Agency has, for the first time and in anticipation of approval, been appended to the Appropriation Account concerned.

**14. Changes in the number of Grants or Appropriations.**—The total number of Grants or Appropriations during the year under report is 84 against 83 in the previous year and is the net result of the following changes :—

(i) The 3 new Grants below have been opened with effect from 1929-30 :—

(1) 46 Lighthouses and Lightships.

(2) 63 Census.

(3) 93 Capital outlay on Lighthouses and Lightships.

(ii) The Appropriation for Capital outlay on Bombay Land Scheme and the Grant No. 72—A. for Miscellaneous adjustments, etc., have been discontinued from 1929-30.

15. *New Sub-heads.*—The new sub-heads opened in the Appropriation Accounts which did not appear in the Book of Demands for the year have been approved by the Finance Department.

16. *Accounts classification.*—The following are the more important changes in classification introduced during the year under review :—

- (i) With the sanction of the Secretary of State for India, the following two major heads with the necessary minor heads have been opened in consequence of the working of the Indian Lighthouse Act, 1927, which came into force from 1st April 1929.
  - (1) 27 (1)—Lighthouses and Lightships.
  - (2) 56-E.-II—Capital Outlay on Lighthouses and Lightships.
- (ii) Percentage recoveries of audit and accounts charges for work done for departments of the Central Government, were adjusted on the receipt side in the previous year. They are now adjusted in reduction of expenditure in consequence of a decision arrived at in the course of the year.
- (iii) The percentage recoveries of audit and accounts charges in respect of non-Government works which were up to the accounts of 1928-29, classified as reduction of expenditure under "23—Audit" have, with effect from 1929-30, been classified as receipts under the head "XXXV—Miscellaneous—Fees for Government Audit".
- (iv) The cost of production of priced publications of the non-paying departments of the Central Government was adjusted in the local books under "46—Stationery and Printing—Central—Printing Work done at Provincial Government Presses for Central Departments". They are now adjusted against the allotment for the Central Publication Branch under "46—Stationery and Printing—Central—E. Central Publication Branch".
- (v) Charges for repairs to Lighthouse buildings were in previous years debited to "41—Civil Works—Central—Repairs—Buildings.". They are now debited to "27(1) Lighthouses and Lightships—Lighthouses Working Expenses—Supplies and Services."
- (vi) The percentage recoveries on account of tools and plant charges in respect of works executed for other departments of the same Government which were up to the accounts of 1928-29 classified as revenue receipts under "XXX—Civil Works" have, with effect from 1929-30, been classified as reduction of expenditure under "41—Civil Works."
- (vii) On account of the transfer of the control of works connected with Civil Aviation from the Public Works Department to the Director of Civil Aviation in India with effect



from 1st April 1929, the expenditure on Civil Aviation Works is charged to the head "36—Civil Aviation" instead of to the head "41—Civil Works", with effect from the year 1929-30.

- (viii) The apportionment of the cost of the Outside Audit Department of the Office of the Accountant General, Bengal, between the Central and Provincial Governments was revised from 40 per cent. and 60 per cent. to 30 per cent. and 70 per cent. respectively with effect from the accounts for the year 1929-30. Further, in consequence of the re-organisation of the Local Audit and Outside Audit Departments of the Office of the Accountant-General, Bengal, from 1st November 1929, the entire cost instead of 30 per cent. of the cost of the Outside Audit Department is being debited to the Central Government, while the entire cost instead of 90 per cent. of the cost of the Local Audit Department is being recovered from the Provincial Government with effect from the accounts for December 1929.

17. *Change in classification from Non-voted to Voted or vice versa.*—It has been decided that the expenditure on residences of Ecclesiastical Officers debited to "41—Civil Works" should not be classified as non-voted.

18. *Change in classification of expenditure from Provincial to Central or vice versa.*—There was no new case of such a nature in the year under Report.

19. *Change in classification which affected estimates.*—It is noticed that during the year under report there have been very few changes in classification which affected the estimates. Instances are sub-head C. 4 (voted), Account II, Grant No. 76 and sub-head G. 6, Account I, Grant No. 80.

## CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF APPROPRIATION AUDIT.

20. *Outturn of the year.*—The following statement compares the total grants or appropriations with the total expenditure :—

	Expenditure charged to Revenue.		Expenditure charged to Capital.		Disbursements of Loans and Advances.		Total.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amounts originally sanctioned .	17,04,27,000	26,10,85,000	1,87,39,000	10,39,000	15,00,88,000	33,92,64,000	26,21,24,000	60,13,88,000
Supplementary grants or appropriations .	71,45,100	1,44,36,825	17,55,000	1,90,174	81,78,000	1,70,78,100	1,66,23,000	3,37,01,100
Total Appropriations :	17,75,82,700	27,75,11,835	2,04,94,000	12,35,174	15,82,66,000	35,63,42,700	27,87,47,000	63,50,89,700
Total Expenditure .	17,72,46,299	26,78,89,759	2,00,23,234	15,16,570	15,87,41,481	35,60,11,014	26,94,06,320	62,54,17,343
Excess (plus) Saving (minus) .	— 3,36,401	— 96,22,076	— 4,70,766	+ 2,81,396	+ 4,75,481	— 3,31,636	— 9,34,080	— 96,72,366

	Rs.
* Voted by the Legislative Assembly in September 1929	17,100
on 15th February 1930	1,51,56,000
on 31st March 1930	10,05,000
	<u>1,70,78,100</u>



**21. Savings.**—The percentage of total saving in the voted section shows a remarkable improvement, it being 0.09 during the year under report against 4.73 in 1928-29, 6.24 in 1927-28 and 12.25 in 1926-27. About 1.8 per cent. of the total grant was surrendered to Government. This converted the saving to an uncovered excess of about 1.7 per cent. of the total sanctioned Grant. The surrender of 11,32 in the Grant for civil works mainly contributed to this result.

The percentages of savings under the three classes of expenditure (Revenue, Capital and Loans and Advances) referred to in the previous paragraph compare as follows for the last few years :

	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
Revenue expenditure .	6.88	8.41	6.34	7.14	0.18
Capital expenditure .	31.78	29.84	41.34	20.69	2.29
Loans and Advances .	36.71	16.0	0.15	0.33(excess)	0.30(excess)

The above indicates decided improvement in budgeting during the year under report so far as the total voted grant for central civil expenditure is concerned.

The result in the non-voted section is not, however, so satisfactory as the following statistics showing the percentages of savings (—) or excesses (+) for the last few years indicate :—

1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
—3.55	—1.88	+0.85	—0.48	—3.35

The large saving of 65,98 in Grant No. "25 Interest on ordinary debt, etc.", is mainly responsible for the high percentage of saving in 1929-30.

**22. Savings occurred under 66 out of 78 voted Grants.** A list of the more important savings under the voted Grants is given below. Remarks on these savings have been offered, where necessary, in the 'Notes' or 'Important Comments' under the individual Appropriation Accounts :—

No. and name of Grant.	Original Grant.	Supple- mentary Grant.	Final Grant.	Expen- diture.	Saving.	Percentage of Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
19. Opium . . .	70,14,000	..	70,14,000	47,97,346	22,16,654	31.6
20. Stamps . . .	23,000	..	23,000	4,001	18,999	82.6
29 Legislative Bodies	8,38,000	40,000(a)	8,78,000	7,54,002	1,23,998	14.1
56. Medical Services	8,45,000	..	8,45,000	7,32,683	1,12,317	13.2
61. Aviation . . .	23,60,000	..	23,60,000	17,90,679	5,69,321	24.1
62. Commercial In- telligence, etc. .	3,13,000	..	3,13,000	2,67,414	45,586	14.5
75. Refunds . . .	65,60,000	..	65,60,000	53,96,908	11,63,094	17.7
86. Capital outlay on Security Printing	45,000	..	45,000	22,754	22,246	49.4

(a) Voted by the Legislative Assembly on 18th February 1930.

23. Savings occurred under 56 out of 76 non-voted Appropriations. A list of the more important savings is given below. Remarks on these savings have been offered in the 'Notes' or 'Important Comments' under the Appropriations concerned, where necessary :—

No. and name of Grant or Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Saving.	Percentage of Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
25. Interest on ordinary debt, etc.	6,95,16,000	1,25,27,000	8,20,43,000	7,54,44,956	65,98,044	8.0
29. Legislative Bodies	1,47,000	621	1,47,621	1,34,163	13,458	9.1
57. Public Health	1,89,000	—1,746	1,87,254	1,62,972	24,282	12.9

24. *Excesses.*—The following statement shows the excesses over voted Grants, which require the sanction of the Legislative Assembly :—

No. and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Actual Expenditure	Excess.	Percentage of Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
22. Irrigation. Navigation, etc., works — charged to Revenue	16,13,000	10,31,000	26,44,000	29,65,754	3,21,754	12.1
25. Interest on ordinary Debt and Reduction or Avoidance of Debt	1,38,15,000	3,62,000	1,41,77,000	2,20,75,225	78,98,225	55.7
32. Public Service Commission	86,000	..	86,000	86,411	411	0.5
35. Finance Department	10,74,000	11,000	10,85,000	10,87,973	2,973	0.3
43. Administration of Justice	55,000	..	55,000	55,644	644	1.1
46. Light houses and Lightships	10,90,000	..	10,90,000	13,68,423	2,78,423	25.5
70. Mint	20,86,000	6,32,000	27,18,000	28,21,746	1,03,746	3.8
81. Rajputana	5,43,000	..	5,43,000	5,44,199	1,199	0.2
93. Capital outlay on Lighthouses and Lightships	8,000	..	8,000	12,821	4,821	60.3
95. Delhi capital outlay	1,19,63,000	11,95,000	1,31,58,000	1,32,80,295	1,22,295	0.9
97. Loans and Advances Bearing Interest	14,10,63,000	81,78,000	14,92,41,000	15,01,36,936	8,95,936	6.0

Excesses also occurred in the previous year under Grants Nos. 22, 32 and 97.



25. *Excesses.*—The following statement shows the excesses over non-voted Appropriations, which require the sanction of the Finance Department :—

No. and name of Grant or Appropriation.	Original Approp- tion.	Supple- mentary Approp- riation.	Total Approp- riation.	Actual Expendi- ture.	Excess.	Percentage of Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
20. Stamps . . .	..	..	..	4,697	4,697	..
27. Staff, Household and Allowances of the Governor General . . .	10,43,000	—24,824	10,18,176	10,47,555	29,379	2.9
35. Finance Depart- ment . . .	2,28,000	17,877	2,45,877	2,46,634	757	0.3
39. Department of Industries and Labour . . .	1,27,000	—16,674	1,10,326	1,10,488	162	0.1
40. Central Board of Revenue . . .	1,29,000	—4,000	1,25,000	1,25,174	174	0.1
46. Lighthouses and Lightships . . .	1,000	17,300	18,300	19,411	1,111	6.0
47. Survey of India . . .	7,96,000	..	7,96,000	8,31,298	35,298	4.4
53. Mines . . .	84,000	4,640	88,640	89,069	429	0.5
55. Education . . .	1,000	8,476	9,476	12,663	3,187	33.6
56. Medical Services . . .	2,89,000	25,729	3,14,729	3,19,312	4,583	1.4
65. Emigration—Ex- ternal . . .	62,000	—12,240	49,760	50,660	900	1.8
66. Joint Stock Com- panies . . .	1,000	..	1,000	4,768	3,768	376.8
67. Miscellaneous De- partments . . .	63,000	—4,654	58,346	58,840	494	0.8
70. Mint . . .	1,19,000	—6,750	1,12,250	1,12,840	590	0.5
81. Rajputana . . .	7,97,000	—19,570	7,77,430	7,81,446	4,016	0.5
85. Expenditure in England—High Commissioner for India . . .	39,71,000	1,67,000	41,38,000	41,43,981	5,981	0.1
Western India States Agency . . .	17,19,000	—31,290	16,87,710	17,44,313	56,603	3.3
88. Irrigation Works —Not charged to Revenue . . .	..	20,824	20,824	21,675	851	4.1
92. Capital Outlay on Vizagapatam Harbour . . .	..	3,000	3,000	3,908	9	0.2
94. Commuted value of Pensions . . .	6,46,000	92,000	7,38,000	10,19,868	2,81,868	38.2

26. During the year under review the number of cases in which the expenditure has exceeded the total grant or appropriation is 11 in the case of Voted Grants, and 20 in the case of Non-voted Appropriations.

The following statement compares the number of excess Grants or Appropriations required for 1929-30 with the number of grants or appropriations for the previous 5 years :—

Year.	Total number of Grants or Appropriations.		Number of Grants or Appropriations in which excess occurred.	
	Voted.	Non-voted.	Voted.	Non-voted
1924-25 .. .. .	61	60	10	11
1925-26 .. .. .	71	69	13	16
1926-27 .. .. .	76	72	11	13
1927-28 .. .. .	77	75	6	18
1928-29 .. .. .	76	75	7	15
1929-30 .. .. .	78	76	11	20

The total amount of excess during 1929-30 in the case of *voted* Grants, which requires the sanction of the Legislative Assembly works up to Rs. 96,30,427 against Rs. 27,21,462 in 1928-29 and Rs. 8,80,652 in 1927-28. The large excess of Rs. 78,98,225 under "Grant No. 25—Interest or ordinary Debt, etc." contributes mainly to the increase in the amount requiring the vote during the year under report.

In the *non-voted* section the amount of excess, which requires the sanction of the Finance Department, comes to Rs. 4,34,856 in 1929-30, against Rs. 21,24,443 in 1928-29 and Rs. 48,91,831 in 1927-28.

27. *Surrender from voted Grants.*—Out of the total voted saving of Rs. 3,31,686 against the total voted grant of Rs. 35,63,42,700, a sum of Rs. 65,30,508 was surrendered to Government. Column 5 of the "Grant Summary of Appropriation Accounts by Grants" appended at the beginning of "Chapter V—Appropriation Accounts with Comments thereon" exhibits the amount of surrender accepted by the Government of India, Finance Department, against each Grant. The following statistics show the instances in which the acceptance of the surrender of savings resulted in uncovered excesses or augmented the excesses against the Grants concerned :—

(i) *Instances of surrender of savings which resulted in excesses remaining uncovered :—*

No. and Name of Grant.	Amount of saving against final grant.	Amount surrendered and accepted by the Finance Department.	Final excess.
	Rs.	Rs.	Rs.
31. Home Department . . . .	24,009	25,102	1,093
50. Botanical Survey . . . .	29,364	34,800	5,436
71. Civil Works . . . . .	6,12,351	11,31,760	5,19,409



*Large Savings—*

No. of Grant.	Sub-head.	Saving.	Account Officer.
		Rs.	
16	A. 1 Voted . . .	5,500	} Accountant General, Madras.
17	A. 2 . . .	5,100	
19	A. 2 . . .	2,025	
	C. 2 . . .	2,103	} Chief Accounting Officer, United Provinces.
30	A. Voted . . .	3,930	
33	B. . . . .	2,000	} Pay and Accounts Officer, Secretariat.
35	B. 1 Voted . . .	2,979	
38	A. Voted . . .	5,906	
	B. . . . .	2,750	} Pay and Accounts Officer, Miscellaneous Central De- partments.
66	A. Voted . . .	2,786	
67	D. 1 . . . . .	1,245	
69	C. 1 Non-voted . . .	4,100	} Accountant General, Bom- bay.
	C. 2. . . . .	10,000	
	B. 1 . . . . .	1,954	} Chief Accounting Officer, United Provinces.
70	A. 2. . . . .	1,653	
			} Pay and Accounts Officer, Miscellaneous Central De- partments.
76	D. 2. (Account V) . . .	2,081	
			Pay and Accounts Officer, Peshawar.

**31. Control over Expenditure.**—In paragraph 27 on page 14 of the last year's Report the working of the system introduced by the Government of India in most Departments in connection with the reconciliation of official accounts with the departmental accounts was briefly mentioned. It was stated that the monthly statements of expenditure due to the Account office were despatched by the heads of Departments regularly except in Burma in respect of certain heads.

The Accountant General, Burma, states that the monthly statements in respect of the following heads were not sent regularly to his office :—

(i) Ecclesiastical.

(ii) Political.

(iii) Frontier Watch and Ward:

Monthly statements in respect of the above were also not regularly received during 1928-29 and the Accountant General states that the repeated default on the part of the head of the Department makes it imperative to investigate the causes of failure and to devise a remedy for the same.

**32. Instances of defective control.**—Instances of defective control have been mentioned in the explanatory notes or in the Important



Comments under the Grants or Appropriations concerned. A few cases of defective control are given below :—

No. and Name of Grant.	Sub-heads.
20 Stamps . . . . .	F. 1. (Non-voted and voted).
22 Irrigation, Navigation, etc. . . . .	F. 1 and F. 2.
25 Interest on ordinary Debt, etc. . . . .	G. 1. India.
27 Staff, Household and Allowances of the Governor General . . . . .	G. 1. Non-voted.
31 Home Department . . . . .	A. 4.
32 Public Service Commission . . . . .	E.
35 Finance Department . . . . .	B. 3. (Voted) and B. 4.
46 Light houses and Lightships . . . . .	A. 13.
47 Survey of India . . . . .	D. 3. Non-voted.
57 Public Health . . . . .	C. 2. (1). Non-voted.
66 Joint Stock Companies . . . . .	E. 2. Non-voted.
70 Mint . . . . .	B. 9. and C.
71 Civil Works . . . . .	L. 2. (1) Voted and Q.
78 Delhi . . . . .	A. 4. (Account IV.)

33. *Wrong provision*.—The following are some of the instances where funds were provided under wrong sub-heads :—

No. and Name of Grant or Appropriation.	Sub-head.
16 Customs . . . . .	C. 1.
22 Irrigation, etc. . . . .	C. 3. (4), C. 3 (5).
42 Audit . . . . .	C. 1. Non-voted.
74 Miscellaneous . . . . .	D. 12 (1), D. 12 (2), D. 12 (3), and D. 12 (5).—Voted <i>vide</i> item (7) of Note 1.
76 North-West Frontier Province . . . . .	B. 2. Voted—Account III
79 Ajmer-Merwara . . . . .	J. 2. Non-voted. (Account V.)
80 Andamans and Nicobar Islands . . . . .	A. 4. (Voted)—Account I
Bangalore . . . . .	A. 5. Account III.

34. *Double provision*.—The following two instances of double provision have come to notice :—

No. and Name of Grant or Appropriation.	Sub-head.
58 Agriculture . . . . .	N. 1 and N. 2.
Bangalore . . . . .	D, Account III.

**35. Misclassification in the Accounts.**—Two important instances of misclassification are given below :—

No. and name of Grant.	Subhead.
75 Refunds . . . . .	A. (voted)
80 Andamans and Nicobar Islands. . . . .	G. 7-Account I.

**36. Double payment.**—The following instance of double payment has been noticed :—

No and Name of Grant.	Subhead.
76 North-West Frontier Province . . . . .	B. (Account XVI)

**37. New Service.**—During the year under report no case of a "New Service" has come to light.

**38. Supplementary Grants (voted) obtained during the year.**—Supplementary grants aggregating Rs. 1,70,78,100 were obtained under 35 Grants in September, 1929, February and March, 1930, as mentioned below :—

	Rs.
September 1929 . . . . .	17,100
February 1930 . . . . .	1,51,56,000
March 1930 . . . . .	19,05,000
	<u>1,70,78,100</u>

The following supplementary grants obtained from the Legislative Assembly were not on new services, and proved ultimately to be unnecessary as the final expenditure under the grants was well within the original grant :—

No. and Name of Grant.	Session.	Amount.	Purpose.
		Rs.	
26 Interest on Miscellaneous obligations.	February, 1930	11,000	To meet anticipated increased payment to Post Office for savings Bank and cash certificate work.
29 Legislative Bodies .	February, 1930	40,000	To meet excess expenditure on travelling and other allowances of members of the Legislative Assembly due to prolongation of the session.
45 Ports and Pilotage .	February, 1930	18,000	To meet anticipated increased expenditure.
78 Delhi . . . . .	February, 1930	50,000	Generally to meet increased expenditure.

**39. Supplementary appropriations—non-voted—obtained during the year.**—The following statement shows the non-voted Appropriations under which supplementary appropriations obtained during the year



proved to be unnecessary, as the final expenditure was well within the original appropriation :—

No. and name of Grant or Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total.	Actual Expenditure.	Saving.
	Ra.	Ra.	Ra.	Ra.	Ra.
28. Executive Council .	4,85,000	931	4,85,931	4,84,974	957
29. Legislative Bodies .	1,47,000	621	1,47,621	1,34,163	13,458
62. Commercial Intelligence and Statistics .	54,000	210	54,210	53,117	1,093
71. Civil Works . .	15,33,000	5,645	15,38,645	14,23,109	1,15,536
76. North-West Frontier Province . .	1,31,79,000	9,035	1,31,88,035	1,31,31,544	56,491
82. Central India . .	7,06,000	6,044	7,12,044	6,98,540	13,504
Territorial and Political Pension . .	32,33,000	45,911	32,78,911	31,99,092	79,819

40. *Surrender of non-voted Appropriation.*—The surrender of savings in the non-voted sections of Grants or in entirely non-voted Appropriations in certain cases exceeded the final savings which ultimately accrued as given below :—

No. and Name of Grant or Appropriation.	Original Appropriation.	Minus Supplementary Appropriation.	Total Appropriation.	Actual Expenditure.	Excess.
	Ra.	Ra.	Ra.	Ra.	Ra.
27. Staff, Household, etc. of the Governor General .	10,43,000	—24,824	10,18,176	10,47,555	29,379
65. Emigration—External . . .	62,000	—12,240	49,760	50,660	900
67. Miscellaneous Departments . .	63,000	—4,654	58,346	58,840	494
70. Mint . . .	1,19,000	—6,750	1,12,250	1,12,840	590
81. Rajputana . . .	7,97,000	—19,570	7,77,430	7,81,446	4,016
Western India States Agency . . .	17,19,000	—31,290	16,87,710	17,44,313	56,603

41. *Grants reduced by the Assembly.*—The following reductions were made by the Legislative Assembly in the Demands for 1929-30 presented to them for vote :—

No. and Name of Demand.	Amount.
	Rs.
18. Salt . . . . .	100
28. Executive Council . . . . .	65,999
38. Army Department . . . . .	200
Ditto . . . . .	5,35,800
76. North-West Frontier Province . . . . .	100

42. *Restoration of grants not assented to by the Assembly.*—Of the reductions made under the Demands referred to in the preceding paragraph the amounts of Rs. 65,999 and Rs. 5,35,800 under Demands 28 and 38 respectively were restored by the Governor General in Council under section 67A(7) of the Government of India Act.

43. *Authorisation of expenditure by the Governor General.*—No expenditure was authorised during the year by the Governor General under Section 67A(8) of the Government of India Act.

44. *Reappropriation from voted to non-voted.*—No cases of this description occurred during the year under report.

45. *Reappropriation from one voted Grant to another.*—See remarks against paragraph 44.

46. *Cases in which expenditure was incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee.*—See remarks against paragraph 44.

47. *Cases in which approval of the Standing Finance Committee is necessary in accordance with the principles laid down by that Committee but has not actually been obtained.*—See remarks against paragraph 44.

48. *Loss or Gain by Exchange.*—This head exhibits the difference between the statutory rate for the conversion of sterling transactions into rupees which has been fixed at 1s. 6d. the rupee and the monthly average rate based on the daily Calcutta telegraphic transfer rates on London at which the adjustment of English transactions is made in the Indian Accounts. The budget for English expenditure was framed on the basis of 1s. 6d. the rupee, but no provision was made in the original estimates on account of 'Loss or Gain by Exchange' which resulted from the adjustment of the English transaction at the monthly average rates which varied from time to time between 1s. 5  $\frac{1}{4}$  d. and 1s. 5  $\frac{3}{4}$  d.



In January 1930 the Government of India, Finance Department ordered the provision of necessary funds in the estimates for 1929-30 at 1s.-5½d. the rupee provisionally fixed for the purpose. As a result of this decision funds were provided in the majority of cases, either by supplementary grant or appropriation, or by reappropriation. But as the expenditure under the above head depends upon the expenditure actually incurred and adjusted in England, no accurate estimate was possible.

**49. Public Works Demands.**—In paragraph 42 on page 20 of the Appropriation Accounts of the Central Government (Civil) and Report thereon for 1928-29, the defects of the procedure whereby the *gross* provision under the Public Works Demands was exhibited were commented on. In August 1930 the Government of India, Finance Department issued orders that, with effect from 1931-32, the Demands for Grants on account of Public Works should be presented *net* as in the past to secure correlation of the Appropriation Accounts with the Finance and Revenue Accounts.

**50. Relaxation of Audit.**—As an experimental measure, the full audit of the accounts of the Pay and Accounts Office, Secretariat, has, with effect from October 1929, been replaced by test audit by a smaller staff on the lines of the test audit of the accounts of combined offices of accounts and audit by the Deputy Auditor General, Inspection. This experiment of relaxed audit, if found successful, will, it is anticipated, tend to reduce the cost of the audit staff.

**51. Financial irregularity.**—Individual instances of financial irregularities have been detailed below the Appropriation Account concerned under "Important Comments". The more important types of irregularities are mentioned below and references to typical cases have been quoted against each :—

(i) *Frauds and Defalcations.*—Grant 69, paragraphs 3, 4 and 5; Grant 76, paragraph 2; and Grant 92, paragraph 8.

(ii) *Want of care to safeguard the financial interests of Government.*—Grant 52, paragraph 2 and Grant 71, paragraph 1.

52.—*Consolidated Statement of Grants and Expenditure in India and England :—*  
and England is given below in order to exhibit in a single statement, for facility  
purpose and the actual

No. and Name of Grants or Appropriations	Grant or Appropriation.				Total Grant or Appropriation.	
	In India.		In England.		Voted.	Non-voted.
	Voted.	Non-voted.	Voted.	Non-voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16.—Customs . . . . .	76,40,000	21,51,000	11,000	—	—	—
Supplementary . . . . .	4,04,000	—2,63,103	—	—	89,10,000	19,10,647
17.—Taxes on Income . . . . .	68,79,000	2,48,000	—	—	—	—
Supplementary . . . . .	—	—31,823	—	—	68,79,000	2,16,177
18.—Salt . . . . .	66,92,000	40,00,000	2,000	—	—	—
Supplementary . . . . .	100	—1,04,750	—	—	80,86,000	44,94,250
19.—Opium . . . . .	66,72,000	70,000	45,000	11,000	—	—
Supplementary . . . . .	—	2,770	—	—3,250	70,14,000	86,620
20.—Stamps . . . . .	20,000	—	—	—	—	—
Supplementary . . . . .	—	—	—	—	20,000	—
21.—Forest . . . . .	8,00,000	2,04,000	32,000	—	—	—
Supplementary . . . . .	—	—32,108	—	—	8,32,000	2,71,894
22.—Irrigation, etc. . . . .	16,13,000	14,31,000	—	80,000	—	—
Supplementary . . . . .	10,31,000	—48,000	—	—10,100	26,44,000	14,61,900
23.—Interest on ordinary Debt and Reduction or Avoidance of Debt	1,12,06,000	—21,44,000	26,09,000	7,19,80,000	—	—
Supplementary . . . . .	2,40,000	43,57,000	1,13,000	71,70,000	1,41,37,000	8,20,48,000
24.—Interest on Miscellaneous Obligations . . . . .	43,57,000	6,70,07,000	—	2,97,000	—	—
Supplementary . . . . .	11,000	—38,16,224	—	94,000	43,68,000	6,48,77,708
27.—Staff, Household and Allowances of the Governor General . . . . .	4,20,000	10,43,000	—	—	—	—
Supplementary . . . . .	—	—24,824	—	—	4,20,000	10,18,176
28.—Executive Council . . . . .	68,000	4,88,000	—	—	—	—
Supplementary . . . . .	—	901	—	—	68,000	4,89,901
29.—Legislative Bodies . . . . .	8,78,000	1,47,000	—	—	—	—
Supplementary . . . . .	40,000	631	—	—	8,78,000	1,47,631
30.—Foreign and Political Department . . . . .	2,78,000	2,03,000	—	—	—	—
Supplementary . . . . .	40,000	—12,078	—	—	8,70,000	1,40,922
31.—Home Department . . . . .	6,03,000	8,37,000	2,000	—	—	—
Supplementary . . . . .	—	5,31,842	—	—	6,06,000	13,68,842
32.—Public Service Commission . . . . .	80,000	2,80,000	—	—	—	—
Supplementary . . . . .	—	—	—	—	80,000	2,80,000
33.—Legislative Department . . . . .	5,46,000	1,30,000	—	—	—	—
Supplementary . . . . .	—	—	—	—	5,46,000	1,30,000
34.—Department of Education, Health and Lands . . . . .	5,25,000	1,69,000	—	—	—	—
Supplementary . . . . .	—	16,000	—	—	5,20,000	1,20,000



A consolidated statement of grants or appropriations and expenditure in India of comparison, the provision for both classes of expenditure on a particular expenditure on that purpose.

Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77,21,005	16,86,724	3,803	...	77,27,468	16,86,724
66,25,269	2,09,615	...	...	66,25,269	2,09,615
82,10,700	44,91,985	503	...	82,11,203	44,92,985
46,82,179	78,036	1,16,087	5,801	47,97,545	83,837
4,001	4,007	...	...	4,001	4,007
7,23,971	2,09,616	23,404	...	7,46,985	2,09,616
26,65,743	12,97,230	12	83,180	26,65,754	14,61,173
1,80,87,031	—40,22,672	26,85,103	7,94,07,636	1,30,73,225	7,54,44,966
43,43,031	6,36,63,871	...	3,40,654	43,43,031	6,40,04,325
3,83,201	10,47,555	...	...	3,83,201	10,47,555
82,297	4,54,974	...	...	82,297	4,54,974
7,54,002	1,24,163	...	...	7,54,002	1,24,163
6,08,179	1,87,565	...	...	6,08,179	1,87,565
5,81,235	15,80,400	666	...	5,81,901	15,80,400
86,411	3,75,400	...	...	86,411	3,75,400
3,16,318	1,92,741	...	...	3,26,318	1,92,741
5,76,369	1,97,905	...	...	5,76,368	1,97,905

## Grant or Appropriation.

No. and Name of Grants or Appropriations.	In India.		In England.		Total Grant or Appropriation.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35.—Finance Department . . .	10,74,000	2,28,000	...	...	...	...
Supplementary . . .	11,000	17,877	...	...	1,56,000	3,45,877
36.—Separation of Accounts from Audit . . .	15,73,000	51,000	...	...	...	...
Supplementary . . .	...	18,300	...	...	15,73,000	69,300
37.—Commerce Department . . .	7,15,000	66,000	...	...	...	...
Supplementary . . .	...	9,951	...	...	3,16,000	66,951
38.—Army Department . . .	5,56,800	1,00,000	...	...	...	...
Supplementary . . .	...	—5,300	...	...	5,56,800	94,700
39.—Department of Industries and Labour . . .	4,70,000	1,27,000	...	...	...	...
Supplementary . . .	11,000	—16,674	...	...	4,87,000	1,10,326
40.—Central Board of Revenue . . .	1,05,000	1,23,000	...	...	...	...
Supplementary . . .	5,000	—4,700	...	...	2,00,000	1,35,000
41.—Payments to Provincial Govern- ments . . .	1,08,000	1,01,000	...	...	...	...
Supplementary . . .	25,000	28,000	...	...	1,33,000	1,39,000
42.—Audit . . .	80,63,000	7,68,000	...	...	...	...
Supplementary . . .	5,48,000	—11,000	...	...	86,63,000	6,97,000
43.—Administration of Justice . . .	55,000	...	...	...	...	...
Supplementary . . .	...	...	...	...	55,000	...
44.—Police . . .	1,92,000	3,000	...	...	...	...
Supplementary . . .	3,000	...	...	...	1,95,000	3,000
45.—Ports and Pilotage . . .	10,37,000	12,66,000	2,000	...	...	...
Supplementary . . .	16,000	—41,450	...	...	11,97,000	12,34,550
46.—Light Houses and Light ships . . .	10,90,000	1,000	...	...	...	...
Supplementary . . .	...	17,300	...	...	10,90,000	18,300
47.—Survey of India . . .	25,47,000	7,96,000	5,51,000	...	...	...
Supplementary . . .	1,97,000	...	...	...	22,96,000	7,96,000
48.—Meteorology . . .	10,96,000	50,000	70,000	...	...	...
Supplementary . . .	1,16,000	—8,000	...	...	12,72,000	42,000
49.—Geological Survey . . .	2,42,000	3,87,000	10,000	...	...	...
Supplementary . . .	...	—32,800	...	...	2,82,000	3,54,200
50.—Botanical Survey . . .	2,80,000	24,800	1,000	...	...	...
Supplementary . . .	...	...	...	...	2,81,000	24,800
51.—Zoological Survey . . .	2,04,000	7,000	...	...	...	...
Supplementary . . .	...	—3,477	...	...	2,04,000	3,823
52.—Archæology . . .	16,43,000	70,000	...	...	...	...
Supplementary . . .	...	...	...	...	16,43,000	70,000
53.—Mines . . .	1,59,000	84,000	...	...	...	...
Supplementary . . .	4,000	4,810	...	...	1,63,000	88,810



## Expenditure.

In India.		In England.		Total Expenditure.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,97,073	2,40,654	...	...	10,97,073	2,40,654
15,37,543	68,773	...	...	15,37,543	68,773
2,00,256	67,765	...	...	2,00,256	67,765
5,54,480	94,430	...	...	5,54,480	94,430
4,63,379	1,10,468	...	...	4,63,379	1,10,468
1,97,753	1,35,174	...	...	1,97,753	1,35,174
1,39,404	1,38,371	...	...	1,39,404	1,38,371
67,83,068	6,51,763	132	...	67,83,100	6,51,763
55,644	...	...	...	55,644	...
1,59,365	2,634	...	...	1,59,365	2,634
10,69,973	11,78,321	891	...	10,70,394	11,78,321
12,63,321	19,411	6,162	...	12,68,433	19,411
27,31,746	8,31,296	4,40,987	...	31,05,733	8,31,296
11,79,127	40,841	70,040	...	12,40,107	40,841
2,12,484	2,45,880	9,303	...	2,32,417	2,45,880
2,60,749	29,270	892	...	2,51,898	29,270
1,90,694	3,516	...	...	1,90,694	3,516
15,54,413	77,117	...	...	15,54,413	77,117
1,61,770	89,000	...	...	1,61,770	89,000

No. and Name of Grants or Appropriations.	Grant or Appropriation.				Total Grant or Appropriation.	
	In India.		In England.		Voted.	Non-voted.
	Voted.	Non-voted.	Voted.	Non-voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54.—Other Scientific Departments .	5,16,000	...	...	...	...	...
Supplementary . . . . .	2,000	...	...	...	5,18,000	...
55.—Education . . . . .	7,91,000	1,000	...	...	...	...
Supplementary . . . . .	41,000	8,478	...	...	8,32,000	9,478
56.—Medical Services . . . . .	7,56,000	1,89,000	89,000	...	...	...
Supplementary . . . . .	...	15,729	...	...	8,42,000	2,14,729
57.—Public Health . . . . .	19,98,000	1,89,000	1,000	...	...	...
Supplementary . . . . .	...	—1,746	...	...	19,84,000	1,87,254
58.—Agriculture . . . . .	32,68,000	2,89,000	4,000	...	...	...
Supplementary . . . . .	...	21,508	...	...	32,68,000	2,85,508
59.—Civil Veterinary Services . . . . .	6,68,000	71,000	...	...	...	...
Supplementary . . . . .	61,000	—1,400	...	...	7,40,000	69,600
60.—Industries . . . . .	2,01,000	30,000	...	...	...	...
Supplementary . . . . .	...	—2,060	...	...	2,01,000	14,940
61.—Aviation . . . . .	23,58,000	14,000	2,000	...	...	...
Supplementary . . . . .	...	3,000	...	...	23,60,000	17,000
62.—Commercial Intelligence and Statistics.	3,13,000	84,000	...	...	...	...
Supplementary . . . . .	...	210	...	...	3,13,000	84,210
63.—Census . . . . .	6,000	24,000	...	...	...	...
Supplementary . . . . .	...	—7,428	...	...	6,000	16,571
64.—Emigration-Internal . . . . .	37,000	12,000	...	...	...	...
Supplementary . . . . .	...	—90	...	...	37,000	11,910
65.—Emigration-External . . . . .	2,01,000	62,000	...	...	...	...
Supplementary . . . . .	...	—12,240	...	...	2,01,000	49,760
66.—Joint Stock Companies . . . . .	1,25,000	1,000	...	...	...	...
Supplementary . . . . .	...	...	...	...	1,25,000	1,000
67.—Miscellaneous Departments . . . . .	2,41,000	63,000	2,000	...	...	...
Supplementary . . . . .	2,71,000	—4,654	...	...	6,14,000	58,346
68.—Indian Stores Department . . . . .	20,24,000	71,000	11,000	...	...	...
Supplementary . . . . .	...	—20,000	...	...	20,25,000	40,000
69.—Currency . . . . .	37,25,000	1,55,000	9,17,000	...	...	...
Supplementary . . . . .	...	—20,150	...	...	46,42,000	1,55,450
70.—Mint . . . . .	20,42,000	1,19,000	42,000	...	...	...
Supplementary . . . . .	5,85,000	—8,750	47,000	...	27,15,000	1,12,250
71.—Civil Works . . . . .	2,81,27,000	14,71,000	21,000	62,000	...	...
Supplementary . . . . .	11,70,000	3,648	...	2,000	2,63,28,000	15,28,648
72.—Superannuation, Allowances and Pensions . . . . .	13,14,000	8,41,000	28,59,000	2,03,80,000	...	...
Supplementary . . . . .	9,78,000	6,40,638	...	8,32,000	48,46,000	2,38,12,838



Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
8,18,000	...	...	...	8,18,000	...
...	...	...	...	...	...
8,31,885	12,683	...	...	8,31,885	12,683
...	...	...	...	...	...
7,10,987	3,19,313	21,696	...	7,32,683	3,19,313
...	...	...	...	...	...
13,62,460	1,63,973	341	...	13,63,801	1,63,973
...	...	...	...	...	...
29,63,506	3,76,714	1,907	...	29,65,123	3,76,714
...	...	...	...	...	...
7,14,894	67,716	3,729	...	7,17,333	67,716
...	...	...	...	...	...
1,96,119	13,818	...	...	1,96,119	13,818
...	...	...	...	...	...
17,47,869	16,603	43,110	...	17,64,479	16,603
...	...	...	...	...	...
2,67,414	63,117	...	...	2,67,414	63,117
...	...	...	...	...	...
4,943	16,345	...	...	4,943	16,345
...	...	...	...	...	...
31,146	11,648	...	...	31,146	11,648
...	...	...	...	...	...
1,86,567	80,000	...	...	1,86,567	80,000
...	...	...	...	...	...
1,34,622	4,768	...	...	1,34,622	4,768
...	...	...	...	...	...
6,00,415	88,840	124	...	6,00,540	88,840
...	...	...	...	...	...
19,40,617	44,679	5,815	...	19,50,833	44,679
...	...	...	...	...	...
34,02,864	1,28,086	8,87,413	...	43,89,914	1,28,086
...	...	...	...	...	...
27,40,309	1,12,840	75,487	...	28,21,740	1,12,840
...	...	...	...	...	...
2,56,99,796	19,75,563	16,863	67,534	2,67,16,640	19,75,563
...	...	...	...	...	...
18,04,449	14,56,507	26,79,364	3,11,76,363	43,40,712	2,26,31,808

No. and Name of Grants or Appropriations. *	Grant or Appropriation.				Total Grant or Appropriation	
	In India.		In England.			
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
73.—Stationery and Printing . . .	41,79,000	25,000	6,67,000	...	...	...
Supplementary . . .	7,11,000	6,778	...	...	55,57,000	21,778
74.—Miscellaneous . . .	18,09,000	29,80,000	...	...	...	...
Supplementary . . .	4,10,000	13,22,084	...	...	25,19,000	43,03,084
75.—Refunds . . .	63,60,000	1,90,04,000	...	...	...	...
Supplementary . . .	...	40,80,738	...	2,273	63,60,000	2,37,071
76.—North-West Frontier Province .	1,02,32,900	1,31,70,000	...	...	...	...
Supplementary . . .	67,000	—12,965	...	22,000	1,03,10,000	1,31,59,035
77.—Baluchistan . . .	28,88,000	40,10,000	...	...	...	...
Supplementary . . .	28,070	—1,35,000	...	18,000	29,16,000	47,00,000
78.—Delhi . . .	41,84,000	2,83,000	...	...	...	...
Supplementary . . .	50,000	—15,900	...	...	42,34,000	2,67,100
79.—Ajmer-Merwara . . .	14,79,000	1,18,000	...	...	...	...
Supplementary . . .	...	—12,700	...	...	14,79,000	1,05,300
80.—Andamans . . .	44,70,000	2,15,000	45,000	...	...	...
Supplementary . . .	...	—7,800	...	...	45,15,000	2,08,170
81.—Rajputana . . .	8,43,000	7,97,000	...	...	...	...
Supplementary . . .	...	—19,570	...	...	8,43,000	7,77,430
82.—Central India . . .	5,06,000	7,06,000	...	...	...	...
Supplementary . . .	...	8,044	...	...	5,06,000	7,13,044
83.—Hyderabad . . .	2,96,000	3,68,000	...	...	...	...
Supplementary . . .	3,000	—14,785	...	...	2,99,000	3,48,215
84.—Expenditure in England—Sec- retary of State for India . . .	...	...	15,43,000	18,32,000	...	...
Supplementary . . .	...	14,000	...	1,59,000	15,43,000	20,35,000
85.—Expenditure in England—High Commissioner for India . . .	...	...	52,90,000	39,71,000	...	...
Supplementary . . .	...	29,000	...	1,28,000	52,90,000	41,29,000
Ecclesiastical . . .	...	31,39,000	...	8,73,000	...	...
Supplementary . . .	...	14,150	...	—20,000	...	30,00,150
Political . . .	...	78,73,000	...	13,19,000	...	...
Supplementary . . .	...	8,88,808	...	44,800	...	99,34,608
Frontier Watch and Ward . . .	...	1,47,89,000	...	1,14,000	...	...
Supplementary . . .	...	—1,67,179	...	—23,000	...	1,47,32,827
Territorial and Political Pensions .	...	31,14,000	...	1,19,000	...	...
Supplementary . . .	...	23,911	...	12,000	...	52,78,911
Bengal . . .	...	14,54,000	...	...	...	...
Supplementary . . .	...	—15,378	...	2,070	...	14,41,294
Western India States Agency . . .	...	17,19,000	...	...	...	...
Supplementary . . .	...	—31,200	...	...	...	16,87,790



## Expenditure.

In India.		In England.		Total Expenditure.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45,78,671	31,637	7,07,915		52,86,586	31,637
19,86,406	41,52,334			19,86,406	41,52,334
53,06,006	1,21,00,563		2,347	53,06,006	1,21,01,910
1,03,34,503	1,31,16,106		21,436	1,03,34,503	1,31,37,542
28,84,386	47,38,862		10,615	28,84,386	47,39,477
41,30,984	2,03,806			41,30,984	2,05,812
14,61,242	1,01,804			14,61,242	1,01,804
45,96,431	1,07,026	40,907		46,37,338	1,07,026
5,44,190	7,81,445			5,44,190	7,81,445
5,50,835	6,95,540			5,50,835	6,95,540
2,38,444	3,34,815			2,38,444	3,34,815
11,713	17,301	30,08,430	39,68,016	18,17,143	20,05,217
41,623	34,598	50,36,575	41,09,583	20,08,198	41,43,861
	31,35,037		6,23,732		29,47,769
	53,04,740		14,57,333		68,61,073
	1,44,36,473		94,307		1,45,30,780
	20,77,321		1,21,771		21,99,092
	14,23,671		1,029		14,23,700
	17,44,313				17,44,313

No. and Name of Grants or Appropriations.	Grant or Appropriation.				Total Grant or Appropriation.	
	In India.		In England.		Voted.	Non-voted.
	Voted.	Non-voted.	Voted.	Non-voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Capital outlay on Security Printing . . . . .	45,000	...	...	...	...	...
Supplementary . . . . .	...	...	...	...	45,000	...
81.—Forest Capital outlay . . . . .	1,000	...	...	...	...	...
Supplementary . . . . .	...	...	...	...	1,000	...
82.—Irrigation . . . . .	1,03,000	...	...	...	...	...
Supplementary . . . . .	1,04,000	20,834	...	...	3,03,000	20,834
91.—Capital outlay on currency Note Printing Press . . . . .	12,000	...	40,000	...	...	...
Supplementary . . . . .	22,000	...	...	...	74,000	...
92.—Capital outlay on Vizagapatam Harbour . . . . .	30,44,000	...	55,000	...	...	...
Supplementary . . . . .	—	1,000	...	2,000	40,00,000	3,000
93.—Capital Outlay on Light Houses and Light Ships . . . . .	5,000	...	...	...	...	...
Supplementary . . . . .	...	...	...	...	5,000	...
94.—Commuted value of Pensions . . . . .	24,71,000	5,48,000	...	...	...	...
Supplementary . . . . .	4,34,000	93,000	...	...	29,05,000	7,33,000
95.—Delhi Capital—						
Outlay . . . . .	1,15,05,000	2,60,000	4,57,000	1,23,000	...	...
Supplementary . . . . .	11,05,000	1,03,710	...	—22,300	1,31,88,000	4,73,380
96.—Interest Free Advances . . . . .	90,12,000	...	13,000	...	...	...
Supplementary . . . . .	...	...	...	...	90,25,000	...
97.—Loans and Advances bearing Interest . . . . .	14,10,63,000	...	...	...	...	...
Supplementary . . . . .	21,78,000	...	...	...	14,02,41,000	...
Total . . . . .	34,10,17,700	16,90,41,876	1,53,35,000	10,97,95,683	35,63,42,700	27,97,47,000



Expenditure.				Total expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
22,754	...	...	...	22,754	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
2,77,907	21,075	...	...	2,77,907	11,075
...	...	...	...	...	...
20,903	...	28,030	...	28,032	...
...	...	...	...	...	...
31,15,563	2,360	4,00,427	703	35,72,010	8,008
...	...	...	...	...	...
-3,20,562	...	3,23,364	...	12,821	...
...	...	...	...	...	...
27,88,815	10,19,808	...	...	27,88,815	10,19,808
...	...	...	...	...	...
1,38,64,365	3,62,863	3,08,080	1,09,106	1,32,80,296	4,72,019
...	...	...	...	...	...
85,00,000	...	13,560	...	85,04,560	...
...	...	...	...	...	...
15,01,36,000	...	...	...	15,01,36,000	...
34,04,19,194	13,86,46,625	1,55,71,820	10,86,60,706	35,60,11,014	20,94,06,229

## CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

53. In order to obviate the difficulty experienced every year by the members of the Committee on Public Accounts in dealing with the statements of outstanding items included in the Report on the Appropriation Accounts as well as those laid before the Committee by the Finance Department, the Auditor General, at the suggestion of the Committee, considered it desirable that there should be co-ordination between the two sets of statements. He accordingly issued certain instructions on the subject. In the subjoined table which has been prepared in consultation with the Finance Department, the items have been grouped by Departments and linked with the items in the list of the Finance Department by adhering to the serial number given by that Department. The serial numbers are not consecutive as some of the items of the Finance Department statement have been omitted.

Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Auditor General.</b>			
2	1927-28	That the Auditor General will look into the question of the necessity for a Suspense head under "Grant No. 22—Irrigation, Navigation, Embankment and Drainage Works—charged to Revenue" for 1927-28.	
3	1928-29	That in order to enable the Committee to decide whether any recommendation should be made in regard to the Experimental Fruit Farm at Quetta, the Auditor General might see whether the <i>pro forma</i> accounts were on a proper commercial basis.	<i>Vide</i> Important Comments under the Appropriation Account for Grant No. 77.
5	1928-29	That it would be useful to have special comments of the Auditor General in 1931 to show how matters were going in regard to the increased audit charges of the Indian Stores Department.	
<b>Central Board of Revenue.</b>			
6	1924-25 1925-26	That every endeavour should be made to expedite the revision of the Sea Customs Act of 1878.	
7	1927-28	That it is desirable that the most effective form of audit should be applied to Customs receipts but that the cost must also be taken into account.	
	1928-29	That the Committee should be fully informed in 1931 of the Auditor General's final views in the matter of the institution of concurrent audit in the Customs Department.	..
9	1928-29	That steps should be taken to improve the estimating in the Income-tax Department even with the present staff.	



Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Central Board of Revenue—<i>concl.</i></b>			
10	1928-29	That a note should be submitted on the whole question of the experiment of the sanding of pans at Nawa, which was ultimately abandoned.	
<b>Commerce.</b>			
15	1926-27	That the Government of India should take up the question of the propriety of debiting Ecclesiastical charges incurred in connection with the Army to the head "Ecclesiastical" in the Civil Estimates.	
	1928-29	That an approximate allocation of the Ecclesiastical expenditure between the Civil and the Army Departments should be possible and that a further report on the subject should be submitted in 1931.	
16	1926-27	That the revision of the Ecclesiastical Rules should be expedited.	
<b>Education, Health and Lands.</b>			
18	1926-27	That the Committee would be glad to know in due course whether the account of timber shipped from Burma and placed with the timber agents in London for disposal has been finally settled.	A Supplementary Demand has been voted in February 1931 to clear the outstanding in the accounts.
21	1927-28	That the Government of India should soon investigate, in consultation with the Provincial Governments, the whole question of the policy to be adopted in regard to the production and distribution of quinine.	
	1928-29	That the Government of India should try to dispose of 20 per cent. of their stocks of quinine at a special cheap price in order to encourage a greater consumption of it for anti-malarial purposes and thus to create a better demand for the balance and that they might possibly again circularise the Provincial Governments about it.	
22	1928-29	That, under Grant 56 Public Health, more attention should have been paid to the progress of expenditure before a supplementary grant was asked for and that the expenditure should be watched carefully in future.	
23	1928-29	That whenever the statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, showed marked variations from the previous year, it would be useful to have a suitable foot-note explaining the reasons for the variations.	

Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Education, Health and Lands—<i>concl.</i></b>			
24	1928-29	That steps should be taken to prevent a recurrence of the mistake which occurred in 1928-29 in connection with the surrender from the provision for the Indian Central Cotton Committee.	
29	1928-29	(a) That an account of the receipts and expenditure of the Central Museum at Calcutta should be appended to the Appropriation Accounts, notwithstanding the general recommendation to the contrary which was made in 1924-25. (b) That, after the forthcoming constitutional revision, a re-organisation of the present statutory arrangement for the maintenance of the institution should be one of the points to be considered by the Government of India.	(a) Included.
<b>Finance.</b>			
31	1922-23	That, as recommended by the Inchaup Committee, it is desirable to amend the leave rules which seem to be unnecessarily complicated.	
32	1923-24 1924-25	That the question of creating a Civil Contingencies Fund on the English model should be considered.	
33	1923-24 1925-26 1926-27	That the question of the treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure, thereby bringing them to the notice of the Public Accounts Committee through the Appropriation Accounts should be settled at an early date.	
34	1923-24	That, if sums are lost to the State through the irregular action of an officer who has retired between the date of committing the irregularity and the date of its discovery, it should be considered whether any part of such sums should not be recovered from him in spite of his retirement or whether any disciplinary action in the matter of reducing his pension or otherwise should not be taken against him.	
	1928-29	That the Committee took a serious interest in this matter.	
35	1924-25	That working expenses of Commercial Departments should be shown on the expenditure side of the accounts and the interest received from the Provincial Loans Fund shown on the receipt side.	



Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remark
<i>Finance—contd.</i>			
36	1924-25 1925-26.	That the question of allowing the Auditor General to have direct access to the Secretary of State should be left for examination by the Statutory Commission.	
37	1924-25 1925-26.	That the question of removing the anomalous relations between the Auditor General and the Auditor of Indian Home Accounts should be left for examination by the Statutory Commission.	
38	1925-26	That, in regard to disbursements under Loans and Advances the necessity for submitting the outgoings to the vote of the Assembly should be examined and that the limits of votability in regard to them should be made clear in accordance with the procedure adopted in England in regard to similar transactions.	
39	1925-26	That the question of eliminating large annual adjustments should be taken up by the Finance Department as an accounting question and definite orders should be issued.	
40	1925-26 1926-27.	That a decision on the question of a more systematic audit of receipts and stores is not likely to be reached till after the Statutory Commission has reported.	
41	1925-26	That it should be a convention that an opportunity should be given to the Public Accounts Committee or the Legislative Assembly to express their views before the Governor General declares as non-votable an item of expenditure which has been votable.	
42	1926-27	That the Government of India should reach a decision on the points referred to in paragraphs 4 and 6 of the Auditor General's Memorandum on the working of the Provincial Loans Fund (Appendix X to Public Accounts Committee's Report on the Accounts of 1926-27).	
43	1927-28	That the question of the necessity for the Reserve placed at the disposal of the Finance Department should be further considered.	

Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks
<i>Finance—contd.</i>			
44	1927-28	That the Finance Department should enquire into the possibility of improving the present procedure for the preparation of budgets in areas like Delhi where there is a separate Pay and Accounts Officer who can assist the Chief Commissioner in framing accurate budgets.	
45	1927-28	That the fact that the expenditure shown under the head 'Agriculture' under Grant 76-Delhi relates to the maintenance of gardens in the Delhi City and not to the improvement of agriculture in rural areas should be made clear in future Demands for Grants and Appropriation Accounts by the exhibition of the expenditure under the sub-head 'Horticulture'.	
46	1928-29	That the Assembly should assent to the excess grants mentioned by the Committee.	
47	1928-29	That they are content that a procedure similar to that adopted on the occasion of the discussion of the Public Accounts Committee's Report for 1927-28 in the Assembly in 1930 should be adopted in future years unless the Assembly desire that one of the other alternatives suggested in paragraph 30 of that Report should be adopted in any particular year.	
49	1928-29	That Government should make sure that all cases held up pending the constitutional revision are brought under review at the first opportunity.	
50	1928-29	(a) That the improvement of financial control is a matter which requires constant attention. (b) Where there is a Pay and Accounts Office in operation, the advice of the Officer-in-charge should be obtained before surrenders are made and such advice as regards supplementary grants, etc., should be promptly followed.	
52	1928-29	That the question of Provincial balances should be carefully examined in connection with the forthcoming constitutional review and that the services rendered by the Central Government to the Provincial Governments as their banker should be treated on a strictly commercial basis, the Provincial Governments being required to keep balances according to the needs of the situation and to pay interest on over-drafts, just as they would do with a banker.	



Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<i>Finance—concl.</i>			
53	1928-29	That the Government of India should consider the possibility of allowing more time for the work of the Public Accounts Committee in future years.	
54	1928-29	That Government should see that rule 51 of the Indian Legislative Rules is suitably amended in time so as to provide for re-election of members to the Public Accounts Committee when the life of the Assembly is extended beyond 3 years.	
56	1928-29	That the lists of outstandings given in the Reports of Audit Officers should be agreed with the Appendices prepared for the Committee which should be arranged by Departments.	This has been done in the year under report.
58	1928-29	That the general average of saving under Grant 67—Currency was high.	
59	1928-29	That a suitable note should be inserted in the Appropriation Accounts in cases in which any change of importance is made.	Inserted where necessary.
60	1928-29	That explanations of individual excesses of less than Rs. 100 need not be given in the Appropriation Accounts in future.	Complied with.
61	1928-29	That the question of the net addition to the charge on Central Revenues involved in the apparent increase in the cost of the High Commissioner's establishment, should be settled by the Finance Department in consultation with the Auditor General and that when there is a change in the accounting procedure, there should be an explanatory note in the Appropriation Accounts.	
62	1928-29	That the annual discussion of the Report of the Committee by the Legislative Assembly should preferably take place before the presentation of the Railway budget.	
<i>Foreign and Political.</i>			
63	1926-27	That the Committee would like to know the progress made in the settlement of claims with Foreign Governments in connection with repatriation of refugees from India.	The balance still outstanding in the books of the Accountant General, Bombay, is Rs. 58,860.
64	1926-27	That the Committee would like to have a report showing the progress of the settlement of the outstanding claims against certain Foreign Governments and Indian States.	The claim against the Foreign Government is still outstanding.
65	1928-29	That arrangements might be made with the Government of the Punjab with a view to framing more reliable estimates of expenditure on account of the training of N.-W. F. Province Students at the King Edward Medical College and Medical School, Amritsar.	

Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Foreign and Political—<i>concl.</i></b>			
66	1928-29	That a note should be submitted on the Police Clothing Fund in Baluchistan as well as on any other funds of the kind which might be in existence.	Vide Important Comments under Grant No. 77
67	1928-29	That a special report on the Experimental Fruit Farm at Quetta should be submitted in 1931.	
69	1928-29	That, in regard to the outstandings against the Persian Government representing the pay, allowances, pension contribution and leave salary of certain Assistant Surgeons whom the Government of India had been deputing in the past for quarantine work in the Persian Gulf, it might be satisfactory to arrive at a settlement on the basis of recovering the portion for which liability had been admitted and waiving the balance of the claim.	
70	1928-29	That only in very exceptional cases should irregularities like falsification of vouchers and other documents and temporary retention of a considerable sum of money be condoned by allowing the officer to proceed on leave and then to resign his appointment with effect from the date of expiry of the leave.	
71	1928-29	That in connection with the apportionment of the cost of certain Diplomatic and Consular Establishments in Persia between the Imperial and Indian Governments further action should be taken in order to effect the recovery from the Imperial Government in respect of their share of the cost for February and March 1919.	
<b>Home.</b>			
73	1926-27. 1927-28. 1928-29.	That the proposed combined audit and accounts office for the Andamans should be established as soon as possible and that the head of the office, when one is instituted, should be a man with general intelligence—an Accounts Officer who would keep an eye as to how the administration was going on generally from the point of view of financial results.	The scheme has been postponed for the present and will be reconsidered in September 1931.
75	1928-29	That the attention of the Public Service Commission should be drawn to the omission to obtain an additional allotment in respect of the cost of electric energy consumed at Metcalfe House.	



Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Industries and Labour.</b>			
76	1925-26	That the deficit on account of the non-commercial portion of the work of the Indian Stores Department connected with the development of Indian Industries should be separately exhibited in the accounts in order that the true position of the Department might be more faithfully recorded.	
	1928-29	That the Committee are not prepared to accept as final the decision of the Government of India that the separate exhibition of the accounts relating to the non-commercial portion of the work of the Indian Stores Department is impracticable; and that special attempts should be made to evolve a system in consultation with the Director of Commercial Audit.	
77	1925-26	That the Committee should be informed whether Government have accepted the suggestion that the control of the roads and buildings in the North-West Frontier Province should be transferred from the Military Engineering Services to the Public Works Department.	
	1928-29	That it is desirable that the matter should be decided one way or the other in the course of 1931.	
78	1928-27 1928-29.	That the following questions should be settled as early as possible :— (a) revision of rents of residential buildings in Delhi; (b) adequacy of rents charged for furniture supplied to Government residential buildings in Delhi; (c) incidence of expenditure on the residential etc., of His Excellency, the Commander-in-Chief; and (d) recovery from Commercial Departments of the loss incurred on account of residential buildings supplied to them by the Public Works Department.	
79	1928-29	That in showing the financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi, and New Delhi, the rent of the furniture which is, in practice, supplied free to His Excellency the Commander-in-Chief, should be excluded.	(c) The question regarding a reciprocal arrangement for the disbursement by the Military Engineer Services of the difference between the standard rent and the rent recoverable from an individual in Military employ provided with residential accommodation by the Public works Department and vice versa is still under the consideration of the Government of India.



Serial Number of item as appearing in the Finance Department Statement.	Year of Report.	Recommendations or suggestions for consideration.	Remarks.
<b>Industries and Labour—<i>concl'd.</i></b>			
80	1927-28	That Government should either issue orders that all stores (other than stores of a special technical nature) required by any Government Department should in future be purchased through the Indian Stores Department, or appoint a Committee of the Legislative Assembly to enquire into the present position and working of the Indian Stores Department.	
	1928-29	That the issue of instructions to Heads of Departments subordinate to the Departments of the Government of India other than the Railway Department and the Department of Industries and Labour regarding the purchase of stores through the Indian Stores Department should be expedited.	
81	1928-29	That, with a view to making the Indian Stores Department self-supporting, the question of the various Departments of the Government of India making serious efforts to purchase stores through that Department be constantly kept under review and that the Committee propose to enquire into the matter again in 1931.	
83	1927-28	That it might be desirable to appoint a Committee of the Legislature to deal with the allotment, etc., of residences to members in Simla.	
87	1928-29	That it is very important that Departments of the Government of India should give the Central Printing Office as long notice as possible of their requirements in order that the latter may be able to arrange the work in the most economical manner.	
84	1928-29	That it is dangerous to revalue assets of the type of printing machines by writing up the original cost.	
85	1928-29	That it would be valuable if the Indian Stores Department could consider the question of publishing a pamphlet showing the extent of educative and other work which it was doing in the direction of assisting Indian Industries.	

## CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON.

## GRAND SUMMARY of Appropriation Accounts.

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, with drawal or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>16. Customs :</b>					
Voted .	81,18,000	77,27,888	—3,90,112	—30,300	—3,59,913
Non-voted	19,19,847	18,58,724	—22,123	..	22,123
<b>17. Taxes on Income :</b>					
Voted .	68,79,000	68,25,269	—53,731	..	—53,731
Non-voted .	2,16,177	2,09,535	—6,642	..	—6,642
<b>18. Salt :</b>					
Voted .	86,95,000	82,11,265	—4,83,735	—3,57,348	—1,26,387
Non-voted .	44,95,280	44,93,985	—1,295	..	—1,295
<b>19. Opium :</b>					
Voted .	70,14,000	47,97,346	—22,16,654	—21,31,985	—84,669
Non-voted .	86,520	83,927	—2,593	..	—2,593
<b>20. Stamps :</b>					
Voted .	23,000	4,001	—18,999	—5,000	—13,999
Non-voted .	..	4,697	+4,697	..	+4,697
<b>21. Forest :</b>					
Voted .	8,32,000	7,46,865	—85,135	—61,753	—20,382
Non-voted .	2,71,804	2,69,616	—2,188	..	—2,188
<b>22. Irrigation, etc.—Charged to Revenue :</b>					
Voted .	26,44,000	29,65,754	+3,21,754	..	+3,21,754
Non-voted .	14,61,300	14,51,173	—10,127	..	—10,127
<b>25. Interest on ordinary Debt, etc. :</b>					
Voted .	1,41,77,000	2,20,75,225	+78,98,225	..	+78,98,225
Non-voted .	8,20,43,000	7,54,44,956	—65,98,044	..	—65,98,044

No. and Name of Grant or Appropriation.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappropriation, with- drawal or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>26. Interest on Miscellaneous obligations :</b>					
Voted .	43,68,000	43,43,021	—24,979	..	—24,979
Non-voted .	6,45,77,766	6,49,04,225	—5,73,541	..	—5,73,541
<b>27. Staff, Household and Allowances of the Governor General :</b>					
Voted .	4,20,000	3,83,201	—36,799	—32,903	—3,896
Non-voted .	10,18,176	10,47,555	+29,379	..	+29,379
<b>28. Executive Council :</b>					
Voted .	66,000	52,397	—13,603	—10,000	—3,603
Non-voted .	4,85,931	4,84,974	—957	..	—957
<b>29. Legislative Bodies :</b>					
Voted .	8,78,000	7,54,002	—1,23,998	—16,549	—1,07,449
Non-voted .	1,47,621	1,34,163	—13,458	..	—13,458
<b>30. Foreign and Political Department :</b>					
Voted .	8,70,000	8,68,279	—10,721	..	—10,721
Non-voted .	1,90,422	1,87,685	—2,737	..	—2,737
<b>31. Home Department :</b>					
Voted .	6,06,000	5,81,991	—24,009	—25,102	+1,093
Non-voted .	13,88,545	13,50,493	—18,052	..	—18,052
<b>32. Public Service Commission :</b>					
Voted .	86,000	86,411	+411	..	+411
Non-voted .	2,85,000	2,75,496	—9,504	..	—9,504
<b>33. Legislative Department :</b>					
Voted .	3,48,000	3,38,315	—11,685	—8,200	—3,485
Non-voted .	1,93,000	1,92,641	—359	..	—359



No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
	Ra.	Ra.	Ra.	Ra.	Ra.
34. Department of Education, Health and Lands :					
Voted .	5,90,000	5,78,368	—11,632	—10,896	—736
Non-voted .	1,29,009	1,27,955	—1,054	..	—1,054
35. Finance Department :					
Voted .	10,85,000	10,87,973	+ 2,973	—51	+ 3,024
Non-voted .	2,45,877	2,46,634	+ 757	..	+ 757
36. Separation of Accounts from Audit :					
Voted .	15,73,000	15,27,543	—45,457	—16,000	—29,457
Non-voted .	69,200	68,773	—427	..	—427
37. Commerce Department :					
Voted .	3,15,000	3,00,386	—14,614	—14,548	—66
Non-voted .	95,951	93,765	—2,186	..	—2,186
38. Army Department :					
Voted .	5,35,800	5,34,486	—1,314	..	—1,314
Non-voted .	94,700	94,420	—280	..	—280
39. Department of Industries and Labour :					
Voted .	4,87,000	4,83,378	—3,622	—1,448	—2,174
Non-voted .	1,10,326	1,10,488	+ 162	..	+ 162
40. Central Board of Revenue :					
Voted .	2,00,000	1,97,753	—2,247	..	—2,247
Non-voted .	1,25,000	1,25,174	+ 174	..	+ 174
41. Payments to Provincial Governments, etc. :					
Voted .	1,33,000	1,29,104	—3,896	..	—3,896
Non-voted .	1,29,000	1,28,371	—629	..	—629

No. and Name of Grant or Appropriation.	Final appropriation.	Actual Expenditure.	Excess+ Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
42. Audit :					
Voted .	83,95,000	87,81,108	—1,10,802	..	—1,10,802
Non-voted .	6,97,000	6,82,360	—14,631	..	—14,631
43. Administration of Justice :					
Voted .	55,000	55,644	+ 644	..	+ 644
44. Police :					
Voted .	1,95,000	1,89,955	—5,045	—219	—4,826
Non-voted .	3,000	2,634	—366	..	—366
45. Ports and Pilotage :					
Voted .	11,07,000	10,70,264	—36,736	..	—36,736
Non-voted .	12,24,550	11,73,221	—46,329	..	—46,329
46. Light houses and Lightships.					
Voted .	10,90,000	13,68,423	+ 2,78,423	—33,400	+ 3,11,823
Non-voted .	18,300	19,411	+ 1,111	..	+ 1,111
47. Survey of India :					
Voted .	32,95,000	31,95,733	—99,267	..	—99,267
Non-voted .	7,96,000	8,31,293	+ 35,293	..	+ 35,293
48. Meteorology :					
Voted .	12,72,000	12,49,167	—22,833	—6,500	—18,333
Non-voted .	42,000	40,841	—1,159	..	—1,159
49. Geological Survey :					
Voted .	2,52,000	2,22,417	—29,583	—27,220	—2,363
Non-voted .	3,54,600	3,45,880	—8,620	..	—8,620
50. Botanical Survey :					
Voted .	2,81,000	2,51,636	—29,364	—34,800	+ 5,436
Non-voted .	24,800	23,276	—1,524	..	—1,524

No. and Name of Grant or Appropriation.					
	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>51. Zoological Survey :</b>					
Voted .	2,04,000	1,99,634	—4,366	—4,043	—323
Non-voted .	3,523	3,516	—7	..	—7
<b>52. Archaeology :</b>					
Voted .	16,43,000	15,34,413	—1,08,587	—49,117	—59,470
Non-voted .	79,000	77,117	—1,883	..	—1,883
<b>53. Mines :</b>					
Voted .	1,63,000	1,61,770	—1,230	..	—1 230
Non-voted .	88,640	89,069	+429	..	+429
<b>54. Other Scientific Departments</b>	5,18,000	5,18,000	..	..	..
<b>55. Education :</b>					
Voted .	8,32,000	8,31,685	—315	—207	—108
Non-voted .	9,476	12,663	+3,187	..	+3,187
<b>56. Medical Services :</b>					
Voted .	8,45,000	7,32,683	—1,12,317	—45,275	—67,042
Non-voted .	3,14,729	3,19,312	+4,583	..	+4,583
<b>57. Public Health :</b>					
Voted .	13,91,000	13,62,831	—31,169	—15,398	—15,771
Non-voted .	1,87,254	1,62,972	—24,282	..	—24,282
<b>58. Agriculture :</b>					
Voted .	32,69,000	29,65,503	—3,03,497	—2,36,482	—77,015
Non-voted .	2,83,568	2,75,714	—7,854	..	—7,854
<b>59. Civil Veterinary Services :</b>					
Voted .	7,49,000	7,17,323	—31,677	—90	—31,587
Non-voted .	69,600	67,716	—1,884	..	—1,884
<b>60. Industries :</b>					
Voted .	2,01,000	1,96,119	—4,881	—880	—4 001
Non-voted .	14,950	13,818	—1,132	..	—1,132
<b>61. Aviation :</b>					
Voted .	23,60,000	17,90,679	—5,69,321	—4,71,518	—97,803
Non-voted .	17,000	16,503	—497	..	—497



No. and Name of Grant or Appropriation	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
62. Commercial Intelligence and Statistics :					
Voted .	3,13,000	2,67,414	—45,586	—32,144	—13,442
Non-voted .	54,210	53,117	—1,093	..	—1,093
63. Census :					
Voted .	6,000	4,942	—1,058	—750	—308
Non-voted .	16,571	16,345	—226	..	—226
64. Emigration—Internal :					
Voted .	37,000	31,146	—5,854	—4,140	—1,714
Non-voted .	11,910	11,643	—267	..	—267
65. Emigration—External :					
Voted .	2,01,000	1,89,857	—11,143	—7,195	—3,948
Non-voted .	49,760	50,660	+900	..	+900
66. Joint Stock Companies :					
Voted .	1,35,000	1,24,622	—10,378	—3,011	—7,367
Non-voted .	1,000	4,768	+3,768	..	+3,768
67. Miscellaneous Departments :					
Voted .	6,14,000	6,00,649	—13,451	—2,928	—10,523
Non-voted .	58,346	58,340	+494	..	+494
68. Indian Stores Department :					
Voted .	20,35,000	19,50,832	—84,168	—61,200	—32,968
Non-voted .	45,000	44,678	—322	..	—322
69. Currency :					
Voted .	46,42,000	42,89,918	—3,52,082	—1,99,450	—1,52,632
Non-voted .	1,35,450	1,23,066	—7,394	..	—7,394
70. Mint :					
Voted .	27,18,000	28,21,746	+1,03,746	..	+1,03,746
Non-voted .	1,12,250	1,12,340	+90	..	+90

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>71. Civil Works :</b>					
Voted .	2,63,28,000	2,57,15,649	—6,12,351	—11,31,760	+5,19,409
Non-voted .	15,38,645	14,33,109	—1,15,536	..	—1,15,536
<b>72. Superannuation Allowances and Pensions :</b>					
Voted .	48,48,000	43,43,713	—5,04,287	..	—5,04,287
Non-voted .	2,28,12,638	2,26,31,809	—1,80,829	..	—1,80,829
<b>73. Stationery and Printing :</b>					
Voted .	55,57,000	52,86,616	—2,70,384	..	—2,70,384
Non-voted .	31,776	31,627	—149	..	—149
<b>74. Miscellaneous :</b>					
Voted .	22,19,500	19,89,466	—2,29,534	—1,06,230	—1,23,304
Non-voted .	42,02,054	41,52,355	—49,729	..	—49,729
<b>75. Refunds :</b>					
Voted .	65,60,000	53,96,906	—11,63,094	—10,65,830	—97,264
Non-voted .	2,37,47,071	2,23,01,800	—14,45,271	..	—14,45,271
<b>76. North West Frontier Province :</b>					
Voted .	1,03,10,900	1,02,34,802	—76,098	—26,000	—51,098
Non-voted .	1,31,88,035	1,31,31,544	—56,491	..	—56,491
<b>77. Baluchistan :</b>					
Voted .	29,16,000	28,84,385	—31,615	..	—31,615
Non-voted .	47,99,000	47,39,675	—59,325	..	—59,325
<b>78. Delhi :</b>					
Voted .	42,34,000	41,39,964	—94,036	..	—94,036
Non-voted .	2,67,100	2,65,898	—1,202	..	—1,202
<b>79. Ajmer-Merwara :</b>					
Voted .	14,79,000	14,61,342	—17,658	..	—17,658
Non-voted .	1,05,240	1,01,504	—3,736	..	—3,736

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or sur ender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
80. Andamans and Nicobar Island:					
Voted .	45,15,000	44,37,398	—77,602	..	—77,602
Non-voted .	2,05,170	1,97,626	—7,544	..	—7,544
81. Rajputana:					
Voted .	5,43,000	5,44,199	+1,199	..	+1,199
Non-voted .	7,77,430	7,81,446	+4,016	..	+4,016
82. Central India:					
Voted .	5,66,000	5,50,535	—15,465	—2,238	—13,227
Non-voted .	7,12,044	6,93,540	—13,504	..	—13,504
83. Hyderabad:					
Voted .	2,99,000	2,98,444	—556	..	—556
Non-voted .	3,48,216	3,24,815	—23,400	..	—23,400
84. Expenditure in England under the Control of the Secretary of State:					
Voted .	16,45,000	16,17,148	—27,852	..	—27,852
Non-voted .	20,35,000	20,05,217	—29,783	..	—29,783
85. Expenditure in England under the Control of the High Commissioner:					
Voted .	52,90,000	50,68,198	—2,21,802	—37,000	—1,84,802
Non-voted .	41,38,000	41,43,981	+5,981	..	+5,981
Ecclesiastical . . . .	30,06,150	29,47,789	—58,361	..	—58,361
Political . . . . .	99,24,656	98,81,673	—42,983	..	—42,983
Frontier Watch and Ward	1,47,32,827	1,45,29,629	—2,03,198	..	—2,03,198
Territorial and Political Pensions . . . .	32,78,911	31,99,092	—79,819	..	—79,819
Bangalore . . . . .	14,41,294	14,23,700	—17,594	..	—17,594
Western India States Agency	16,87,710	17,44,313	+56,603	..	+56,603
86. Capital Outlay on Security Printing . . .	45,000	22,754	—22,246	—22,000	—246
87. Forest Capital Outlay . . . .	1,000	..	—1,000	—9,500	+8,500
88. Irrigation Works—not charged to Revenue:					
Voted .	3,03,000	2,77,907	—25,093	..	—25,093
Non-voted .	20,824	21,075	+251	..	+251



No. and Name of Grant or Appropriation.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving—	reappropriation, withdrawal adjusted, or surrender.	unadjusted, + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
91. Capital outlay on Currency Note Press :	74,000	68,632	—5,368	—1,000	—4,368
92. Capital outlay on Vizagapatam Harbour .					
Voted .	40,00,000	35,72,010	—4,27,990	—1,14,000	—3,13,990
Non-voted .	3,000	3,008	+8	..	+8
93. Capital outlay on Lighthouses and Lightships .	8,000	12,821	+4,821	..	+4,821
94. Commuted Value of Pensions :					
Voted .	20,05,000	27,88,815	—1,16,185	..	—1,16,185
Non-voted .	7,38,000	10,19,868	+2,81,868	..	+2,81,868
95. Delhi Capital Outlay :					
Voted .	1,31,58,000	1,32,80,295	+1,22,295	..	+1,22,295
Non-voted .	4,73,350	4,72,019	—1,331	..	—1,331
96. Interest Free Advances	90,25,000	86,04,545	—4,20,455	..	—4,20,455
97. Loans and Advances bearing interest .	14,92,41,000	15,01,36,936	+8,95,936	—75,000	+9,70,936
Totals {					
Voted .	35,63,42,700	35,60,11,014	—3,31,686	—65,30,508	+61,98,822
Non-voted .	27,87,47,009	26,94,06,329	—93,40,680	..	—93,40,680

Amount of excess to be covered by Excess Grants or Appropriations :

	Ra.
Voted . . . . .	96,30,427
Non-voted . . . . .	4,34,856

#### Audit Certificate.

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from the other audit authorities (except from the Controller of Military Accounts, Rawalpindi) to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

The Director of Army Audit has reported that a sum of Ra. 3,709 on account of commuted value of pensions was erroneously charged to the Army estimates instead of to Grant No. 94 Commuted Value of Pensions. The necessary readjustment has been made in the accounts for 1930-31 at the instance of audit.

A. J. CURRIE,

Accountant General, Central Revenue

## GRANT No. 16—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "1—Customs".					
A. Sea Customs Charges at the Ports :					
A. 1.—Pay of Officers :					
<i>Non-voted O.</i> 3,35,672	3,16,372	3,26,119	+9,747	+22,383	—12,636
<i>S. (a)—19,300</i>					
Mainly to the appointment of the Cotton Tariff Officer in Bengal for whom no provision was made originally.					
Voted . . . . .	4,14,423	4,86,955	+72,532	+75,610	—3,078
The re-organisation of the appraising establishment in Bengal and Bombay accounts chiefly for the excess.					
A. 2.—Pay of Establishments	47,41,991	45,36,691	—2,05,300	—1,75,432	—20,868
Partly to the conversion of certain non-gazetted posts into gazetted ones as a result of the re-organisation of the appraising establishment. See A. 1 voted.					
A. 3.—Overtime and Holiday Allowances . . . . .	9,71,300	9,45,740	—25,560	—8,476	—17,084
Decline in shipping activities.					
A. 4.—Other Allowances, Hono- raria, etc. :					
<i>Non-voted O.</i> 70,968	83,968	74,299	—9,669	—283	—9,386
<i>S. (b) 13,000</i>					
Smaller expenditure under "cost of passages" and under "travelling and other allowances".					
Voted <i>O.</i> 2,53,173	2,87,173	2,83,138	—4,035	—1,182	—2,853
<i>S. (c) 34,000</i>					
A. 5.—Purchase and Repairs of Boats . . . . .	53,000	28,119	—24,881	—21,400	—3,481
No boats were purchased in Bengal. This is a fluctuating item.					

(a) Sanctioned as follows : 16th October, —Rs. 15,000; 22nd March, —Rs. 6,300.

(b) Sanctioned on 16th October.

(c) Voted by the Legislative Assembly on 16th February.

26708

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
--------------------------	-------------------------	------------------------	-----------------------	--	---

Rs. Rs. Rs. Rs. Rs.

A.—Sea Customs, etc.—*contd.*

A. 6.—Stores and Equipments of Boats . . . . .	33,300	26,893	—6,407	—5,440	—967
---	--------	--------	--------	--------	------

Over-estimation in Bengal estimates.

A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts. . . . .	4,500	344	—4,156	—1,300	—2,856
--	-------	-----	--------	--------	--------

A fluctuating item depending upon the number of cases requiring payment.

## A. 8.—Other Supplies and Services :

O. 1,23,669	5,53,669	5,97,986	+44,297	+79,518	—35,221
S. (c) 4,30,000					

The supplementary appropriation of Rs. 4,30,000 included Rs. 4,04,500 for payment to the Army Department for property in Calcutta for the new Custom House. The excess of Rs. 44,297 is mainly due to unprecedented increase in the number of seizures of contraband in Bengal (Rs. 35,000) and increased expenditure in Bombay on certain fluctuating items, chiefly under "Law charges" (Rs. 13,000).

A. 9.—Contingencies . . . . .	3,38,781	2,81,608	—57,173	—15,929	—41,244
-------------------------------	----------	----------	---------	---------	---------

Due mainly to :—

(i) Non-utilisation of the provision for general taxes payable to the Bombay Municipality as a result of the decision to pay the taxes in arrears and not in advance (Rs. 18,000).

(ii) Less expenditure on certain fluctuating heads in Bombay (Rs. 19,000).

(iii) Reduced expenditure on customs publications in Burma (Rs. 23,000).

A. 10.—Establishment Charges paid to other Governments, Departments, etc. . . . .	1,68,100	1,41,491	—26,609	—4,900	—21,709
---	----------	----------	---------	--------	---------

A fluctuating item. Less payment had to be made to the Post Office for collecting customs duty on postal parcels.

## A. 11.—Grants-in-aid, Contributions and Donations :

Non-voted . . . . .	360	214	—146	..	—146
---------------------	-----	-----	------	----	------

Under contribution to the Port Funds.

Voted . . . . .	3,46,400	1,10,110	—2,36,290	..	—2,36,290
-----------------	----------	----------	-----------	----	-----------

See Note 1.

(i) Restricted payments in Bengal pending a further examination by the Standing Finance Committee of the question of extending the scope of the Fund to non-recurring charities (Rs. 87,000), and (ii) payment of certain special grants in Burma was not sanctioned (Rs. 1,54,000).

(c) Voted by the Legislative Assembly on 16th February

39505





Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Sea Customs, etc.—concl'd.</b>					
A. 12.— <i>Deduct</i> —Contributions, etc. . . . .	—54,367	—73,657	—19,290	..	—19,290
Additional establishment was entertained in Bombay at the cost of private parties.					
A. 13.— <i>Deduct</i> —Probable Sav- ings . . . . .	—98,000	..	+98,000	+17,250	+80,750
Fully realised.					
<b>B.—Compensations :</b>					
Non-voted O. 17,44,000	15,10,147	14,83,092	—22,055	—22,100	+45
S. (d) —2,33,853					
Imports at the port of Cochin (Madras) fell short of expectations.					
Voted . . . . .	19,000	18,810	—190	..	—190
<b>C.—Land Customs Charges :</b>					
C. 1.—Pay of Officers . . . . .	21,500	20,155	—1,345	—949	—396
Certain emoluments in lieu of overtime allowance in Madras were treated as special pay in the estimates but have been correctly classified as "compensatory allowance" and accordingly debited to C. 3.					
C. 2.—Pay of Establishments . . . . .	1,91,930	1,77,485	—14,445	—12,590	—1,855
See C. 1.					
C. 3.—Other Charges . . . . .	1,14,700	1,42,600	+27,900	+51,970	—24,070
See C. 1. Also due to payment of many old rewards in Madras. The net reappropriation of Rs. 53,000 (included in Rs. 51,970) in Madras sanctioned in December 1929 proved excessive to the extent of Rs. 21,839.					
C. 4.— <i>Deduct</i> —Recoveries from the French Gov- ernment towards the cost of Establishment at Karikal . . . . .	—400	—446	—46	..	—46
<b>E.—English Charges (High Commis- sioner) on Stores . . . . .</b>					
	11,000	3,853	—7,147	—7,000	—147
Mainly due to reduction in indents.					
<b>F.—Loss or Gain by Exchange . . . . .</b>					
	..	33	+33	+50	—17
<b>Totals</b> { <i>Non-voted</i> . . . . . 19,10,847 18,88,724 —22,123 .. —22,123					
{ <i>Voted</i> { Gross . . . . . 81,72,767 78,01,991 —3,70,776 —30,200 —3,40,976					
{ Deductions . . . . . —54,767 —74,103 —19,336 .. —15,336					
{ Net . . . . . 81,18,000 77,27,888 —3,90,112 —30,200 —3,59,912					

(d) Sanctioned on 22nd March.

## NOTES.

1. Sub-head A. 11—Voted.—The total expenditure under "Grants-in-aid, Contributions, etc." is made up of contributions to the following Institutions :—

*Bombay—*

	Rs.
(1) The Lascars' Home . . . . .	10,000
(2) The Prince of Wales Seamen's Institute . . . . .	3,000
(3) Customs Clubs . . . . .	7,200
(4) Bombay Education Society . . . . .	1,000
(5) Loans and Grants Fund . . . . .	3,500

*Karachi—*

(6) Customs Recreation Club . . . . .	2,520
(7) Red Cross Society . . . . .	1,000
(8) Civil Hospital Aid and Nursing Association . . . . .	2,000

*Bengal—*

(9) Service Sunday Fees Fund, Calcutta Custom House . . . . .	11,520
(10) Seamen's Welfare Committee . . . . .	30,000
(11) Charitable Dispensaries, Kidderpore and Budge Budge Docks . . . . .	280
(12) Sunday Fees Fund, Chittagong . . . . .	550
(13) Customs Recreation Club, Chittagong . . . . .	150

*Madras—*

(14) Customs Benefit Fund . . . . .	1,000
(15) Port Staff Club . . . . .	2,000

*Rangoon—*

(16) Customs Benevolent Fund . . . . .	10,000
(17) Mayo Marine Institute . . . . .	6,000
(18) Seamen's Mission . . . . .	5,500
(19) General Hospital . . . . .	4,140
(20) Customs Club . . . . .	5,000
(21) Port Commissioner's Dispensary . . . . .	1,000
(22) Volunteer's Club . . . . .	750
(23) Seafarer's Club . . . . .	1,800

---

 1,10,110
 

---

2. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal . . . . .	4,53,893	3,81,137
Burma . . . . .	2,78,845	1,83,431
Madras . . . . .	1,00,909	94,435
Bombay . . . . .	3,41,011	3,96,847
	<hr/> 11,72,658	<hr/> 10,55,850

(i.e., A. 3 plus  
A-11-voted).

## IMPORTANT COMMENTS.

*Over-budgeting.*

1. The savings in the provision under the following sub-heads appear to indicate a tendency towards overbudgeting. It is for consideration whether a more accurate estimate is not possible.

(i) A.-5. Purchase and repair of boats.

Year.	Appropriation.	Saving.	Percentage of saving.
	Rs.	Rs.	
1926-27 . . .	56,960	13,659	24
1927-28 . . .	67,250	8,481	12
1928-29 . . .	74,400	33,748	45
1929-30 . . .	53,000	24,881	47

(ii) A.-6. Store and equipment of boats

1926-27 . . .	44,800	13,624	30
1927-28 . . .	39,750	14,762	37
1928-29 . . .	37,800	14,738	39
1929-30 . . .	33,300	6,407	19

2. *General remarks.*—The original estimate for voted expenditure was fairly accurate and was exceeded by only 0.96 per cent. The supplementary grant of Rs. 4,64,000 obtained on the 18th February, 1930 converted the small excess into a saving of 4.80 per cent. This supplementary grant included Rs. 4,04,500 to meet payment to the Army Department for acquisition of a building in Calcutta for the New Custom House, (sub-head A.-8) and for this purpose a *token* vote might have been obtained as sufficient savings were available within the Grant chiefly under sub-heads A.-2 and A.-11. Of the total gross voted savings of Rs. 3,70,776 only Rs. 30,200 was surrendered.

In the Non-voted section the saving against the final Appropriation is 1.15 per cent.



*Various Irregularities.*

3. The Manifest Section of a certain Custom House could not trace the documents supporting the clearance of 14 packages of electric fans entered in the Import General Manifest of a vessel nor were bills-of-entry in respect of these available in any section of the Custom House. There was also no trace in the records of the Cash Department that any duty had been paid on these packages nor could any entry be found in the transit register, maintained for the purpose of sending up duplicate bills-of-entry collected at the gate of the jetty on clearance of goods, of any document that could be connected with the consignment. The consignees who were asked to produce the triplicate bill-of-entry were unable to do so, but forwarded the invoice and certain other papers and asserted that Rs. 2,400 had been paid as duty, producing certain receipts for payment of Port Trust dues.

Investigations were begun and it was found that the importers' *muccadam* had not paid the provisional duty of Rs. 2,400 which had been assessed on the goods but had cleared them on a false duplicate bill-of-entry on which he had impressed a stamp which was a colourable imitation of the oval stamp used in the Cash and Accounts Sections, entered fictitious Cash and Accounts numbers for the transaction and forged the initials of the Accountant and Cashier. This duplicate bill-of-entry was never discovered and it is now possible to do no more than conjecture how it was removed from the custody of the Assistant Wharfinger on duty at the jetty to whom it must have been presented for the purpose of clearing the goods into the town, and whose duty it was to retain it and send it the next day with the transit book kept for the purpose to the Custom House. There was no evidence of collusion on the part of these officers who, however, were proved to have been absent from their posts without authority during certain hours on the day of the occurrence and have for this been departmentally punished. There were certain directions in which the Custom House felt the procedure was open to criticism, viz., that the oval stamp used in the Cash and Accounts Sections remained in the custody of a peon instead of in that of the Cashier, and that the Accountant and Cashier only initialled the duplicate bills-of-entry within this oval stamp instead of signing in full. These matters have been rectified by the issue of the necessary orders.

The duty on the goods mentioned above was recovered from the importers.\*

4. At another customs port a firm dealing in woollen shawls greatly undervalued a consignment imported in December 1929 by quoting the invoice value instead of the wholesale market value. This was challenged by the appraiser on the ground that there was a wholesale market value for such goods and that assessment fell under Section 30(a) and not Section 30(b) of the Act. Enquiries confirmed the contention of the Custom House regarding the existence of a wholesale market for shawls bearing the descriptive ticket of the kind imported, and inspection of the firm's books also convinced the Collector that wilful undervaluation had taken place. He therefore summarily assessed the consignment on the wholesale market value under Section 87, and under Section 167(37)(c) imposed a penalty of Rs. 1,000. He also, with reference to the provisions of Section 39 demanded payment of duty short collected on 4 earlier importations. The Collector's proceedings were upheld by the Board on appeal.\*

\* Examiner of Customs Accounts.



5. Two Preventive Officers were found guilty of removing without any authority and in suspicious circumstances some leather suit cases from a vessel on her arrival in port. Far more serious charges connected with the removal could not be pressed for lack of evidence. The two officers were dismissed by the Collector of Customs and their appeals against dismissal have also been rejected by the Board.\*

6. Information was received alleging serious mismanagement and misdemeanour at a Customs outport. Enquiries made on the spot established the fact that ordinary merchandise for sale was being systematically imported from Penang and passed out under various guises, e.g., deck-cargo, traders' cargo, clerks' cargo, passengers' baggage, etc., all these being unmanifested in spite of the rules which require all cargo except *bona fide* personal baggage to be entered in the manifest. It was also found that the duty (if any) collected in such cases was unsupported by any documents other than receipts given to the owner on the baggage declaration statement. There was, of course, no check possible of the correctness of the assessments made. Steps were not being taken by means of Customs tallies or otherwise to see that all cargo discharged from a vessel was brought to the Custom House for examination and assessment nor was there any systematic check of the number of packages or of examination of their contents carried out there.

The officers concerned have been recalled to headquarters. In the case of the senior it has been decided that he should not again hold charge of an outport. The other has been reverted to the lower grade of the clerical service of the Custom House.\*

*Unsecured overdraft in salt credit account.*

7. The payment of duty on imported salt is, under the rules permitted to be postponed for a period not exceeding six months provided there have been deposited with the Collector of Customs securities sufficient to cover the payment.

In 1923 a salt merchant deposited with the Collector of Customs a treasury bill for Rs. 5,000 and on the same day another merchant deposited securities on which he was allowed credit for Rs. 61,410. The latter amount was not only entered correctly in the account of the actual depositor but was also entered by oversight in the account of the merchant who had deposited the treasury bill for Rs. 5,000 (which was omitted from his account) thus giving him an excess credit of Rs. 56,410. This error, under the system of checks then in force, was not likely to be discovered save in the event of the merchant applying for the final closing of his account. It, however, came to light in 1928 when the accident of closing another merchant's account led to the discovery of the defect. The main drawback of the system was that nowhere in any of the register or forms of account maintained were the amount at a merchant's credit and the total value of the securities held on his behalf exhibited in juxtaposition. The total value of the securities of any particular merchant was not readily available anywhere in the accounts and could only be worked out by a search through the general register of salt credits.

The whole system has since been revised in consultation with Audit and the safeguards now provided are considered sufficient to prevent a recurrence of similar irregularities. (P.)†

\*Examiner of Customs Accounts.

†Pay and Accounts officer, Customs.



*Disposal of contraband drugs seized and confiscated by the Customs Department and the credit of the sale proceeds.*

8. Contraband drugs, such as opium, cocaine, etc., and their preparations, seized and confiscated on importation by officers of the Customs Department under the Sea Customs Act, were in general being handed over to the Excise Departments of the Local Governments for disposal, except in Karachi where the Customs Department itself arranged the sale of confiscated cocaine, appropriating the proceeds to its revenue. The matter was brought to the notice of the Central Board of Revenue in view of large amounts being sanctioned as rewards out of central revenues to officers of the Customs Department taking part in seizures and confiscations.

The Government of India have decided that from the 1st April 1930 the disposal of such drugs should vest in the Central Government and that the credit of their sale proceeds should be customs revenues. (S.)\*

*Temporary misappropriation of public money.*

9. While checking the cash balance of a Customs treasury at an out-post at the close of the day, a deficit of Rs. 750 was noticed by the Customs Collector. The clerk shroff of the Custom House who was handling the money and was responsible for the shortage gave unsatisfactory explanations for it and made good the loss the next day. As the result of a departmental enquiry, a charge of temporary misappropriation by the clerk shroff was established. In consideration of the length and record of his service, no criminal prosecution was launched against him but he was dismissed from service by the Collector of Customs. On appeal, however, the Central Board of Revenue re-instated him, reducing him to the position of a tally clerk.

As a result of the departmental enquiry, it was also found (i) that the amount of Security furnished by the clerk-shroff, viz., Rs. 700 was inadequate in view of the heavy cash collections at the out-post and that it should be raised to Rs. 1,000 and (ii) that the procedure in force was defective in the following respects:—

- (a) the actual amount of remittance to be sent to the Bank was not counted by the Customs Collector nor was it checked with the cash chitta,
- (b) Remittances were sent in an open bag in the custody of peons, and
- (c) the strong room of the Treasury was provided with a single lock only, the key of which was in the custody of the Customs Collector.

The Assistant Collector of Customs who conducted the enquiry suggested as remedies that the amount of each remittance should be counted, that it should be sent in a locked and sealed box escorted by two peons and that the strong room should be provided with a second lock, the key of which should be in the custody of the clerk-shroff.

The security of the clerk-shroff was raised to Rs. 1,000. The Collector of Customs has also issued general rules governing the custody and remittance of Government money for the guidance of officers at outports and Land Customs Stations.†

\* Assistant Examiner of Customs Accounts, Calcutta.

† Accountant General, Madras.



*Interpretation of Fundamental Rule 69(b).*

10. A member of the establishment of a certain Custom House was granted a year's leave on medical grounds and was simultaneously permitted by the sanctioning authority to take up private employment while on leave. The propriety of this was questioned in audit on the ground that if the officer's state of health demanded that he should be allowed medical leave it was not correct to permit him to take up private employment. It was pointed out that the grant of leave on medical certificate gave the officer 8 months' leave on average pay against about  $3\frac{1}{2}$  months then at his credit in his leave account. As the sanctioning authority was of the view that the policy adopted by Government in respect of permission to take up employment during leave did not seem to have any apparent connection with financial questions, the matter was referred to the Auditor General with an intimation that the financial effect of the sanction was an excess charge to Government of about Rs. 1,500. The result of this reference was the issue of Finance Department's letter No. F./147-R. I./30, dated the 30th October 1930 stating that though the grant of permission to take up private employment during leave on medical certificate was technically covered by the provisions of Fundamental Rule 69(b), such an arrangement was clearly contrary to the spirit of the regulations, and directing that Fundamental Rule 69 should not be construed as permitting a Government servant who avails himself of leave on medical certificate to undertake regular employment during such leave.\*

---

\*Examiner of Customs Accounts.

## GRANT No. 17—TAXES ON INCOME

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION of INCOME-TAX.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "2.—TAXES ON INCOME."					
A.—Collection of Income-Tax:					
A. 1.—Pay of Officers					
Non-voted O. 2,09,818 } S. (a)—22,641 }	1,87,177	1,88,543	+1,366	+3,316	—1,950
Voted . . . . .	26,77,410	25,97,649	—79,761	—32,228	—47,533
A. 2.—Pay of Establishments					
Non-voted O. 13,315 } S. (b)—300 }	13,015	13,225	+210	+465	—255
Voted . . . . .	28,90,437	27,67,793	—1,22,644	—18,649	—73,992
A.3.—Allowances, Honoraria, etc.					
Non-voted O. 32,352 } S. (c)—5,632 }	26,720	18,596	—8,124	—3,862	—4,262
The provisions for cost of passage in the Punjab (Rs. 3,974) and medical treatment in Bihar and Orissa (Rs. 750) were not utilised. Also due to reduced expenditure in Bengal.					
Voted . . . . .	6,05,160	6,38,267	+33,107	+45,414	—12,307
Under-estimated. Larger expenditure under " travelling allowance " in all Provinces chiefly in the Punjab (Rs. 11,900) due to extensive touring in consequence of Survey work and local enquiry.					
A. 4.—Supplies and Services . . . . .	12,600	21,582	+8,982	+9,795	—813
Due mainly to expenditure on a criminal prosecution in Burma (Rs. 8,187), not provided in the original estimates.					
A. 5.—Works . . . . .	2,500	3,710	+1,210	+2,200	—990
Mainly connected with a building at Patna.					

(a) Sanctioned as follows—11th January,—Rs. 22,641; 17th January,—Rs. 2,001; 25th February Rs. 3,350; 22nd March—Rs. 700.

(b) Sanctioned on 22nd March.

(c) Sanctioned as follows—11th January—Rs. 5,632; 17th January Rs. 2,603; 22nd March,—Rs. 2,000.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A —Collection of Income-Tax— <i>contd.</i>					
A. 6.—Contingencies					
Non-voted . . .	1,765	1,427	—338	..	—338
Reduced expenditure in Bombay (Rs. 322).					
Voted . . .	7,86,225	7,72,669	—13,556	+23,468	—37,024
The final saving is mainly under "Law charges" in Bombay, a fluctuating item of expenditure.					
A. 7.—Establishment Charges paid to other Governments, etc.:					
A. 7. (2).—United Provinces	700	641	—59	..	—59
A. 7. (3).—Burma					
Non-voted . . .	2,950	2,757	—193	—350	+157
The withdrawal of Rs. 350 by reappropriation was not justified.					
Voted . . .	25,530	21,927	—3,603	..	—3,603
Over-estimated.					
A. 7. (4) Assam					
Non-voted . . .	4,000	4,400	+400	+400	..
Due to rounding of estimates					
Voted . . .	..	28	+28	..	+28
A. 7. (5) Coorg . . .	1,000	1,000	..	..	..
A. 8.—Grants-in-aid, contributions, etc. . . .					
	1,800	1,806	+6	..	+6
A. 9.—Deduct—Contributions, etc.					
Non-voted O. —18,000	} —21,250 —21,219 +31 +31 ..				
S. (a) —3,250					

(a) Sanctioned on 25th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	------------------------------------

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

A.—Collection of Income-Tax—*conold.*A. 10.—*Deduct—Probable Savings*

—1,22,562                      ..                      +1,22,562                      ..                      +1,22,562

## Fully realised.

Totals	{	Non-voted	Gross	2,37,427	2,30,754	—6,673	—31	—6,642
			Deductions	—21,250	—21,219	+31	+31	..
			Net	2,16,177	2,09,535	—6,642	..	—6,642
		Voted		68,79,000	68,25,269	—53,731	..	—53,731

## NOTE.

*Losses.*—During the year under report a sum of Rs. 11,960 covering a number of cases were written off as irrecoverable arrears of Income-tax and penalties thereon by the sanctioning authorities and communicated to Audit. All cases were for petty amounts with the exception of one item of Rs. 2,625 due from a company in Madras, which was wound up and did not possess any property from which the amount could be realised.

## IMPORTANT COMMENTS.

The following figures relating to voted grants and expenditure are interesting as showing the progressive improvement which has taken place in the estimating and control :—

		Lumpsum deductions for probable savings.	Grant.	Saving.	Percentage of saving.
1924-25	. . . . .	4.41	61.32	4.40	7.18
1925-26	. . . . .	1.31	62.57	7.38	11.80
1926-27	. . . . .	1.10	63.64	5.78	9.08
1927-28	. . . . .	2.93	64.48	2.38	3.69
1928-29	. . . . .	2.62	65.84	74	1.12
1929-30	. . . . .	1.23	68.79	54	0.78

The following table shows the extent to which "Pay of officers (voted)" and "pay of establishments (voted)" have contributed to these savings :—

	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
A. 1.—Pay of officers . . . . .	4.59	2.41	1.70	1.71	1.77	80
A. 2.—Pay of Establishments . . . . .	4.64	2.48	2.27	1.85	1.24	1.23

The statistics relating to savings against non-voted appropriations are not so favourable. The savings against original and final appropriations in 1929-30 are 15.5 and 3.1 per cent. respectively. For 1928-29 the corresponding figures are 12.8 and 4.1.

## GRANT NO. 18—SALT.

[See also the Appendix of the Director, Commercial Audit.]

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with SALT.

Accounts.	Final appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "3—SALT" AND "3-A. —CAPITAL OUTLAY ON SALT WORKS".</b>					
<b>Account I.—Northern India Salt Re- venue Department:</b>					
<i>Non-voted</i> . . .	38,58,505	38,56,926	—1,579	..	—1,579
Voted { Gross . . .	34,83,040	31,87,620	—2,95,420	—2,45,620	—49,800
{ Deductions . . .	—3,93,940	—3,11,629	+82,311	+98,217	—15,906
{ Net . . .	30,89,100	28,75,991	—2,13,109	—1,47,403	—65,706
<b>Account II.—Provinces:</b>					
<i>Non-voted</i> . . .	6,36,775	6,37,059	+284	..	+284
Voted { Gross . . .	56,20,163	53,50,250	—2,69,913	—2,10,509	—59,404
{ Deductions . . .	—14,263	—14,976	—713	+564	—1,277
{ Net . . .	56,05,900	53,35,274	—2,70,626	—2,09,945	—60,681
<i>Non-voted</i> . . .	44,95,280	44,93,985	—1,295	..	—1,295
Totals { Gross . . .	91,03,263	85,37,870	—5,65,393	—4,56,129	—1,09,264
{ Deductions . . .	—4,08,203	—3,26,605	+81,598	+98,781	—17,183
{ Net . . .	86,95,060	82,11,265	—4,83,795	—3,57,348	—1,26,387



## ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS".</b>					
<b>A.—Revenue Expenditure—Working Expenses:</b>					
<b>A. 1.—Direction:</b>					
<b>A. 1 (1).—Pay of Officers:</b>					
Non-voted . . . . .	27,420	27,215	—215	—215	..
Voted . . . . .	26,900	29,060	+2,160	+2,160	..
Due mainly to the deputation of an additional officer for training in Mining Engineering (Rs. 1,800) for which there was no provision.					
<b>A. 1 (2).—Pay of Establishments . . . . .</b>					
	50,560	45,760	—4,800	—4,672	—128
Due to the entertainment of a smaller temporary staff (Rs. 2,778) and to the grant of leave without pay to certain members of the establishment and the posting of junior men in leave vacancies (Rs. 2,022).					
<b>A. 1 (3).—Allowances, Honorary, etc:</b>					
Non-voted O. 2,156 . . . . .	2,100	2,321	+221	+556	—335
S. (a)—50 . . . . .					
Mainly due to more frequent touring in connection with the inquiries of the Tariff Board and Labour Commission.					
Voted . . . . .	13,410	16,080	+2,670	+2,848	—169
Mainly due to the cost of passages paid to an officer for which there was no provision (Rs. 1,507) and to larger expenditure on travelling allowance of officers necessitated by the floods at Sambhar and the reorganisation of the Internal Branch (Rs. 1,679).					
<b>A. 1 (4).—Supplies and Services . . . . .</b>					
	410	9,611	+9,201	+9,202	—1
Loss sustained in connection with the sale of the office building at Agra and adjusted under this head mainly accounts for the excess. See Notes.					
<b>A. 1 (5).—Contingencies . . . . .</b>					
	12,380	15,254	+2,874	+3,161	—287
Under-estimated. Larger expenditure mainly under "Postage and telegram charge" (Rs. 900) and office expenses and miscellaneous (Rs. 1,480).					
<b>A. 1 (6).—Grants-in-aid, Contributions, etc. . . . .</b>					
	600	600			

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 2.—Manufacture :					
A. 2 (1).—Pay of Officers Non-voted . . . . .	..	5,673	+5,673	+4,500	+1,173
The expenditure represents (i) pay of an officer appointed in connection with the floods at Sambhar (Rs. 4,764) and (ii) leave salary of an officer lent by the Government of the United Provinces in 1924-25 (Rs. 909). The net excess could not be anticipated in time.					
Voted . . . . .	87,440	77,579	—9,861	—7,971	—1,890
Partly due to certain officers having drawn their leave salary from the Home Treasury.					
A. 2 (2).—Pay of Establish- ments . . . . .	2,05,510	1,96,476	—9,034	—6,560	—2,474
Employment of a portion of the temporary establishment on daily wages and the adjustment of their wages direct to the maintenance estimates mainly accounts for the saving.					
A. 2 (3).—Allowances, Hono- raria, etc.					
Non-voted . . . . .	..	1,000	+1,000	+1,900	— 900
Represents travelling allowance of an officer employed in connection with the floods at Sambhar (Rs. 300) and honorarium paid to an officer (Rs. 700) for which there was no provision.					
Voted . . . . .	10,570	11,005	+435	+1,170	—735
A. 2 (4).—Supplies and Services.					
A. 2 (4) (a).—Manufacture and Excavation Charges : . . . . .	10,60,890	10,30,666	—30,224	—30,237	+13
Represents the net result of savings under (i) carriage of salt (Rs. 16,746) owing to reduced demand for salt at a certain salt source and (ii) cost of electric current and maintenance of air compressor plant (Rs. 25,632) due to reduction in the cost of current and economy in working, partly counter-balanced by excess under "Manufacture and Excavation charges" owing to extraction of a larger quantity of salt at a certain salt source (Rs. 12,154).					
A. 2 (4) (b).—Other Charges :					
O. 1,85,840	} 1,85,940	2,02,146	+16,206	+21,153	—4,947
S. (a) 100					
Represents the net result of excesses mainly due to (i) loss on disposal of assets (Rs. 25,518), (ii) payment of larger compensation in connection with the subsidence at Khewra (Rs. 11,969) and (iii) expenditure on protective works necessitated by floods at Sambhar (Rs. 33,696), partly counterbalanced by savings under (i) maintenance of permanent Way and Rolling Stock as very few renewals and replacements in the track were necessary (Rs. 22,646) (ii) petty construction owing to repair work having been deferred on account of floods (Rs. 9,859) and (iii) miscellaneous owing to pumping by electricity in the shaft at Khewra having been stopped (Rs. 20,314). See Notes.					

(a) Voted by the Legislative Assembly in September.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted +or—
	Rs.	Rs.	Rs.	Rs.	Rs.

A. 2.—Manufacture—*contd.*

A. 2 (5).—Contingencies .	24,140	24,134	÷14	+1,516	—1,502
---------------------------	--------	--------	-----	--------	--------

The additional reappropriation proved excessive.

A. 2. (6).— <i>Grants-in-aid, Con- tributions, etc.</i> . . . . .	..	100	+100	+100	..
---	----	-----	------	------	----

Represents passage contribution of a certain officer appointed in connection with the floods at Sambhar.

## A. 3.—Weightment :

A. 3 (1).—Pay of Officers .	75,450	61,082	—14,368	—10,493	—3,875
-----------------------------	--------	--------	---------	---------	--------

Drawal of leave salary by certain officers from the Home Treasury.

A. 3 (2).—Pay of Establish- ments . . . . .	1,19,480	1,08,828	—10,652	—16,726	+74
--	----------	----------	---------	---------	-----

Partly due to the abolition of markers' establishment in the Rajputana Salt Source (Rs. 4,900).

A. 3 (3).—Allowances, Hono- raria, etc. . . . .	5,940	5,043	—897	—889	—8
--	-------	-------	------	------	----

Under travelling allowance

## A. 3 (4).—Supplies and Services :

A. 3 (4) (a).—Dispatch Charges	1,40,400	1,30,824	—9,576	—9,304	—272
--------------------------------	----------	----------	--------	--------	------

Mainly due to low clearances from a certain salt source.

A. 3 (4) (b).—Other Charges .	18,470	17,327	—1,143	—280	—363
-------------------------------	--------	--------	--------	------	------

Smaller expenditure under petty construction and repairs due to postponement of repairs to certain buildings (Rs. 3,437), partially counterbalanced by excesses under (i) Maintenance of Tools and Plant (Rs. 600) and (ii) Water supply charges consequent on the completion of the water supply scheme at Warcha (Rs. 1,694) accounts for the savings.

A. 3 (5).—Contingencies .	11,830	8,419	—3,411	—3,023	—388
---------------------------	--------	-------	--------	--------	------

Under clothing charges (Rs. 2,379) and office expenses and miscellaneous (Rs. 1,032).

A. 4.—Stores and Workshop  
Establishments :

A. 4 (1).—Pay of Officers .	20,950	22,071	+1,121	+1,150	—29
-----------------------------	--------	--------	--------	--------	-----

Excess due to the allocation to this head of a portion of the pay of the Superintendent, Warcha consequent on the establishment of a Store Depot at that place (Rs. 582) and to the payment of arrears of pay to an officer (Rs. 539).

A. 4 (2).—Pay of Establish- ments . . . . .	40,710	32,543	—17,167	—17,819	+652
--	--------	--------	---------	---------	------

Smaller expenditure due to the employment of most of the temporary establishment on daily wages which were adjusted under "Supplies and Services".



ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

A. 4.—Stores and Workshop  
Establishments—*concd.*

A. 4 (3).—Allowances, Hono- raria, etc. . . . .	1,900	1,311	—589	—513	—76
--	-------	-------	------	------	-----

Non-payment of house rent allowance to the establishment who were granted enhanced pay in lieu of the allowance.

A. 4 (4).—Supplies and Ser- vices . . . . .	2,43,090	1,86,884	—56,206	—59,086	+3,480
--	----------	----------	---------	---------	--------

Due chiefly to (i) less work having been done in the Workshop (Rs. 46,530) owing to floods at Sambhar and execution of works on the contract system at Khewra and (ii) reduced requirements of material for the maintenance of Plant and Machinery, etc., (Rs. 10,768). The reduction of Rs. 59,686 by orders of re-appropriation sanctioned on different dates proved somewhat excessive. See Notes.

A. 4 (5).—Contingencies . . . . .	1,000	1,291	+291	+442	—151
-----------------------------------	-------	-------	------	------	------

Mainly due to the establishment of a Store Depot at a Salt Source.

A. 4 (6).—Deduct—Recoveries for Services rendered to other branches of the De- partment . . . . .	—3,93,840	—3,08,328	+85,512	+98,217	—12,705
--	-----------	-----------	---------	---------	---------

(i) Smaller issues from General Stores (Rs. 3,315), (ii) less work done in the Workshops as almost all works were executed on contract (Rs. 40,504) and (iii) low consumption of electric energy (Rs. 41,603); all these factors contributed to produce the variation. The reappropriation proved somewhat excessive.

## A. 5.—Medical Establishment :

A. 5 (1).—Pay of Officers . . . . .	10,850	9,946	—904	—963	—1
-------------------------------------	--------	-------	------	------	----

A. 5 (2).—Pay of Establish- ments . . . . .	8,180	7,610	—570	—479	—91
--	-------	-------	------	------	-----

A. 5 (3).—Allowances, Hono- raria, etc. . . . .	1,120	1,569	+449	+175	—26
--	-------	-------	------	------	-----

Under travelling allowance due to the posting of an officer from outside.

A. 5 (4).—Contingencies . . . . .	7,160	7,574	+414	+1,112	—638
-----------------------------------	-------	-------	------	--------	------

Purchase of more medicines than anticipated for the hospitals.

A. 6.—Contribution to the De- preciation Fund . . . . .	2,99,000	2,76,597	—22,403	—17,000	—5,003
--	----------	----------	---------	---------	--------

Disposal of certain assets and a reduced capital expenditure.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A. 7.—Renewals and Replace- ments of wasting Assets met from Depreciation Fund:					
A. 7 (1).—Expenditure on Renewals and Replace- ments	100	3,301	+3,201	..	+3,201
A. 7 (2).— <i>Deduct</i> —Amount transferred from Depre- ciation Fund	—100	—3,301	—3,201	..	—3,201
	<i>See A. 7 (1).</i>				
A. 8.— <i>Interest on Capital Outlay</i> —					
O. 4,74,000 } S.(a)—35,000 }	4,39,000	4,38,371	—629	..	—629
A. 9.—Cost of Accounts and Audit Staff	60,200	60,208	+8	..	+8
A. 10.—Pensionary Charges: <i>Non-voted</i>	8,000	7,250	—750	..	—750
Voted	70,000	71,303	+1,303	..	+1,303
A large staff was employed in the Manufacturing branch.					
B.—Revenue Expenditure—Preven- tive Establishment:					
B. 1.—Pay of Officers	63,870	57,573	—6,297	—8,605	+308
Due to a vacancy left unfilled.					
B. 2.—Pay of Establishments	2,47,010	2,46,861	—149	+219	—368
B. 3.—Allowances, Honoraria, etc.	38,730	45,532	+6,802	+7,617	—816
Excess due to (i) payment of grain compensation allowance sanctioned during the course of the year (Rs. 5,601) and (ii) frequent tours in the Internal Branch (Rs. 1,201).					
B. 4.—Supplies and Services	15,150	17,236	+2,086	+3,172	—1,086
The loss of cash due to theft was adjusted under this head. See Notes.					
B. 5.—Works	8,100	6,059	—2,041	—1,630	—411
Smaller expenditure in connection with the driving of exploratory drift at Jatta.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Revenue Expenditure—Preven-  
tive Establishment—*contd.*

B. 6.—Contingencies . . .	25,950	31,822	+4,872	+6,315	—1,443
---------------------------	--------	--------	--------	--------	--------

Excess mainly due to the following causes :—

(i) The system of payment of commission to post offices for issuing licenses for the manufacture of saltpetre was introduced during the year and a commission of Rs. 3,162, was paid on this account, and

(ii) Larger expenditure was incurred on postage and telegram charges in connection with the issue of licenses (Rs. 1,710).

C.—Revenue Expenditure—Salt Com-  
pensations :

O. . 34,36,820	} 33,81,375	33,74,356	—6,979	—6,931	—48
S. (a) —55,445					

## D.—Capital Expenditure charged to Revenue :—

## Capital Outlay on Salt Works :

D. 1.—Bags . . .	20,000	48,067	+28,067	+26,084	+2,983
------------------	--------	--------	---------	---------	--------

Excess due to smaller recoveries than anticipated (Rs. 1,45,879), partially counterbalanced by saving due to smaller purchase of bags owing to a reduced demand from traders and to a fall in the price of bags (Rs. 1,17,812).

D. 2.—Plant and Machinery	62,310	15,413	—46,797	—11,540	—25,157
---------------------------	--------	--------	---------	---------	---------

The following causes were responsible for the saving :—

(i) Certain items of plant and machinery for which provision was made in the budget were not purchased (Rs. 16,000).

(ii) Payment on account of certain machinery was actually made in the succeeding year owing to late delivery and it was decided to purchase certain items in instalments from year to year according to actual requirements thus postponing expenditure (Rs. 37,148).

(iii) Certain assets were disposed of and their capital value written down (Rs. 22,401)

These savings were partially counterbalanced by excess due to purchase of machinery for which there was no provision (Rs. 26,863), and to carry over in respect of certain items purchased in previous years (Rs. 1,889). See also Notes.

D. 3.—Stores . . .	20,000	—8,264	—28,264	—43,501	+15,237
--------------------	--------	--------	---------	---------	---------

The saving was due to the purchase of a smaller quantity of stores with a view to reduce the accumulated balance of General Stores and to larger issues from stock over and above the actual purchase during the year.

The reduction of Rs. 43,501 by reappropriation sanctioned on different dates resulted in the uncovered excess of Rs. 15,237.



ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works— <i>concd.</i>					
D. 4.—Works . . . . .	2,72,710	55,910	—2,15,800	—1,92,285	—23,515
Mainly due to (i) no expenditure having been incurred on a number of works for which provision was made in the budget (Rs. 87,902) (ii) smaller expenditure under certain works than anticipated (Rs. 38,091) and (iii) disposal and writing down of the capital value of certain assets (Rs. 1,04,810); partially counterbalanced by extra expenditure on account of carry over from the previous years (Rs. 13,003).					
E.—Deduct—Probable Savings . . . . .	—1,14,000	..	+1,14,000	+1,14,000	—
Fully realised.					
Totals { Non-voted . . . . .	38,58,505	38,56,926	—1,579	..	—1,579
{ Voted . . . . .	Gross . . . . .	34,83,040	31,87,620	—2,95,420	—2,45,620
	Deductions . . . . .	—3,93,940	—3,11,629	+82,311	+98,217
	Net . . . . .	30,89,100	28,75,991	—2,13,109	—1,47,403
					—65,706

## NOTES.

1. D. 2.—An estimate amounting to Rs. 10,782 was sanctioned by the Government of India for improving the compressed Air Service in a Salt Mine. Against this an expenditure of Rs. 12,322, was actually incurred but when the excess over the estimate was brought to the notice of the Divisional Officer, he transferred, pending completion of certain tunnelling work at the bottom of the incline, materials to the extent of Rs. 2,126, to the General Stores. When the necessity for postponement of the work came to the notice of the Divisional Officer, the proper course for him would have been to revise the estimate in accordance with the rules contained in the Central Public Works Department Code. Moreover the original estimate provided for materials to the value of Rs. 8,289 but the value of the materials consumed on the project actually executed excluding the materials transferred to General Stores was Rs. 9,111. The irregularity was pointed out to the Government of India, who sanctioned a revised estimate for Rs. 10,196, and characterised the original estimate as defective and the subsequent action of the Divisional Officer as irregular.

2. Losses.—A. 1 (4).—Rs. 9,611, represent loss written off in connection with the sale of office buildings at Agra to the United Provinces Government.

A. 2 (4) (b).—Includes Rs. 24,518, representing losses written off on account of (i) disposal of unserviceable Plant and Machinery (Rs. 8,397), (ii) dismantling and sale of buildings (Rs. 16,109) and (iii) petty items (Rs. 12).

A. 4 (4).—Includes Rs. 692, representing losses written off in connection with the disposal of unserviceable stores in the General Stores.

B. 4.—A large sum of money on account of pay of establishment was received in a Salt Circle on the 10th January 1929, and every precaution was taken for the custody of the treasure chest in which the money was kept. But in spite of the precautions the treasure room was broken into on the same night and the treasure chest containing Rs. 2,664, removed. On investigation by the Department and the Police it was found that the theft was committed with the connivance of some men belonging to the Department. The burglars were traced by the Police and convicted and sentenced by a Court of Law to 5 to 7 years' rigorous imprisonment with a fine of Rs. 500 each or 3 years' further imprisonment in default—the fines on realisation to be paid to the Department, as compensation. One peon and one havildar of the Department who were found to be implicated in the case but against whom evidence was not sufficient for a judicial conviction were dismissed from the service. Three Sentries on guard duty who were found to be guilty of some neglect of duty were also dismissed. The fine not having been realised so far the loss was written off under the orders of the Government of India.

The total loss for the Department under all the heads come to Rs. 37,485.

## Detailed Statement of Expenditure on Works—Northern India Salt Revenue Department.

(Sub-head D-4.)

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

Serial No.	Service.	Grant.	Expen-	Balance	
		Rs.	diture. Rs.	Un expended. Rs.	Excess. Rs.
I. MAJOR WORKS ABOVE Rs. 50,000 SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
(a) Estimated to cost above Rs. 50,000.					
Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra					
		40,000	36,464	3,536	..
Original estimate Rs. 57,769; revised estimate Rs. 53,326; expenditure upto end of 1929-30, Rs. 42,562; completed					
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.					
Nil.					
II.—OTHER MAJOR WORKS SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
2.	All works collectively	31,000	..	31,000	..
The provision of 31,000 under "Protection of Khewra mine" was distributed amongst allied works					
III. UNFORESEEN MAJOR WORKS NOT SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
3.	Development of the Warcha Mine—Water Supply	..	19,909	..	19,909
Estimate Rs. 73,806; expenditure up to 31st March 1930, Rs. 69,809; in progress funds provided by re-appropriation.					
4.	Development of Salt Mines at Khewra—Electric scheme	..	678	..	678
Revised estimate Rs. 6,89,309; expenditure to end of 1929-30, Rs. 6,63,874; funds provided by re-appropriation; works completed.					
5.	Harris Scheme, Part I	..	..	..	..
Revised estimate up to date Rs. 84,787; expenditure to end of 1929-30 Rs. 72,714; works completed.					
6.	Harris scheme, Part II	..	15,241	..	15,241
Revised estimate up to 1929-30 Rs. 73,762; expenditure to end of 1929-30 Rs. 66,270; funds provided by re-appropriation; works completed.					
IV.—MINOR WORKS.					
7.	All works collectively	2,01,710	89,428	1,12,282	..
The actuals represent expenditure on 69 different works, each estimated to cost Rs. 20,000 or less, of which 24 were specifically provided for in the budget, while funds for the remaining works were arranged for by re-appropriation.					
In the Budget estimate specific provision was made for 43 works including emergent works, but there was no expenditure on 19 of them. In one case the expenditure exceeded the net appropriation by Rs. 510.					
	Total	2,72,710	1,61,720	1,46,818	35,828
8.	Deduct—Value of un-serviceable assets written off	..	1,04,810	1,04,810	..
	Net Total	2,72,710	56,910	2,51,628	35,828
	Net Saving	..	..	2,15,800	..



## ACCOUNT II.—PROVINCES.

Major Head and Subhead.	Final appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## F.—Direction :

## F. 1.—Pay of Officers

Non-voted O.	53,300	45,875	45,214	-661	..	-661
S. (a) -7,425						
Voted .	2,37,665	2,30,447	-7,218	+1,897	-9,115	

## F. 2.—Pay of Establishments :

Non-voted .	2,000	1,752	-248	-42	-206	
Voted .	28,90,351	27,59,237	-1,31,114	+11,650	-1,42,773	

Partly due to the provision for temporary establishments in Madras, not having been fully utilised; the requirements depend upon seasonal conditions (Rs. 40,000).

The reappropriation was unnecessary.

F. 3.—Allowances, Honoraria,  
etc. :

Non-voted O.	8,330	8,430	7,355	-1,075	-200	-875
S. (b) -400						

Less touring.

Voted .	3,29,782	3,22,130	-7,652	+8,692	-16,344	
---------	----------	----------	--------	--------	---------	--

Mainly due to smaller expenditure on several items of a fluctuating nature in Bombay (Rs. 6,218). The re-appropriations in February 1930, were unnecessary.

## F. 4.—Supplies and Services . 2,44,309 2,41,606 -2,703 +21,450 -24,153

The net reappropriation sanctioned on the 6th February 1930 was very excessive.

## F. 5.—Contingencies :

Non-voted .	370	369	-1	+42	-43	
Voted .	2,83,203	2,35,858	-47,435	-8,485	-38,950	

Overestimated. Mainly due to smaller expenditure on several items of a fluctuating nature in Bombay (Rs. 34,656) and reduced expenditure in Burma (Rs. 10,262).

F. 6.—Establishment Charges  
paid to other Govern-  
ments, Departments,  
etc. . . . .

3,52,613	3,56,681	+4,068	+600	+3,468	
----------	----------	--------	------	--------	--

Mainly due to the payment to the Bombay Government of leave and pension contributions on the one-fourth share of expenditure on the combined salt and Excise Department in Sind, for which no provision existed.

(a) Sanctioned as follows:—17th January, —Rs. 600; 12th February, —Rs. 6,825.

(b) Sanctioned on 12th February.



ACCOUNT II.—PROVINCES—*contd.*

Major Head and Subhead,	Final appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Direction—<i>contd.</i></b>					
<b>F. 7.—Grants-in-aid, Contributions, etc. :</b>					
Non-voted: O.	100	} 1,000	1,200	+200	+200
S. (c) 600					
Provision proved inadequate.					
Voted . . .	750	3,237	+2,487	+2,488	—1
Relates to Bombay and represents contributions (i) to Railway Companies and dispensaries for Medical aid to the staff of the Salt Department (Rs. 1,600) and (ii) towards passage concessions (Rs. 887).					
<b>F. 8.—Deduct—Establishment Charges recovered from other Governments, Departments, etc. .</b>					
	—14,263	—14,976	—713	+584	—1,277
<b>F. 9.—Deduct—Probable Savings :</b>					
	—2,15,000	..	+2,15,000	..	+2,15,000
Partly realised.					
<b>G.—Works :</b>					
G. 1.—Buildings . . . . .	2,00,000	1,83,561	—16,439	—9,000	—7,439
Overestimated. Mainly due to late commencement of works in Madras owing to rains.					
G. 2.—Roads . . . . .	85,000	71,677	—13,323	—6,000	—7,323
Overestimated. Also due to slow progress of works in Madras on account of rains.					
<b>G. 3.—Petty Construction and Repairs :</b>					
Non-voted . . . . .	100	100	..	..	..
Voted . . . . .	1,35,000	1,01,806	—33,194	—27,000	—6,194
Postponement of certain works in Bombay (Rs. 24,267) and late commencement of works in Madras (Rs. 8,411).					
<b>H.—Salt Purchase and Freight. . .</b>					
	10,58,500	8,29,219	—2,29,281	—2,04,817	—24,464
Mainly due to (i) the non-manufacture of salt up to the expected limit in the monopoly factories in Madras owing to the failure of the season (Rs. 2,68,000) and (ii) diminished outturn of Salt in Bombay (Rs. 17,000).					
<b>I.—Salt Compensations :</b>					
Non-voted O.	5,85,000	} 5,79,000	5,51,069	+2,069	..
S. (d) —7,000					
Voted . . . . .	16,000	14,280	—1,720	—1,000	—720
Certain compensations in Bombay were not paid.					

(c) Sanctioned on 17th January.

(d) Sanctioned on 22nd March.

ACCOUNT II.—PROVINCES—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
J.—English Charges (High Commis- sioner) on Stores . . . . .	2,000	505	—1,495	—1,000	—495	
Grant was a rounded figure, based on anticipated expenditure of about Rs. 900 to Rs. 1,100. Saving thereon due to reduction in prices.						
K.—Loss or Gain by Exchange . . . . .	..	6	+6	+7	—1	
L.—Reduction made by the Legis- lative Assembly . . . . .	—100	..	+100	..	+100	
Fully realised.						
Totals { Non-voted . . . . .	6,36,775	6,37,059	+284	..	+284	
{ Voted . . . . .	Gross . . . . .	56,20,163	53,50,250	—2,69,913	—2,10,509	—59,404
	Deductions . . . . .	—14,263	—14,976	—713	+564	—1,277
	Net . . . . .	56,05,900	53,35,274	—2,70,626	—2,09,945	—60,681

## NOTE.

Sub-head G.—No important new Major works exceeding Rs. 20,000 were undertaken during the year.

## OTHER SALT SOURCES—STORE ACCOUNT FOR 1929-30.

	Madras. maunds.	Bombay. maunds.	Burma. maunds.
Salt in Store on 1st April 1929 (including wastage to be written off)	9,42,716	34,21,728	14,878
Manufactured, excavated or purchased during the year	6,65,780	29,64,904	4,812
Total	16,08,496	63,86,632	19,690
Removed by purchasers during the year.	11,97,503*	33,79,615†	5,613
Wastage, etc., written off	91,509	5,54,442	1,086
Total	12,89,012	39,34,057	6,099
Balance in Store on 31st March 1930	3,19,484	24,52,575	13,591
Rate	Rs. 1-9-2-6 per maund.	For 17,91,976 maunds at Rs. 1-8-3 per maund; for 4,73,143 maunds at Rs. 1-7-6 per maund; and for 1,87,456 maunds at Rs. 1-7-0 per maund.	Rs. 2-3-2-6 per maund.
Value	Rs. 5,03,520	Rs. 36,80,360	Rs. 29,914

*Observations.*

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value is—

Madras Rs. 1,04,165 : Bombay Rs. 6,14,641 and Burma Rs. 12,925.

*Audit Certificate.*

*Madras.*—The stock accounts of Government owned Salt at the fifteen factories where it was stocked were test examined during the year under report and the results were satisfactory.

H. B. RAU,

*Accountant General, Madras*

*Bombay.*—The stock account of salt at Kharaghoda was audited by the staff of the Accountant General, Bombay, and the balance of salt in the Depot (*viz.* 22,65,119 maunds) on 31st March 1930 was found to be correct. The stock accounts of Maurypur Dilyar and Suran salt Depots in Sind with an aggregate closing balance of 1,87,456 maunds have not so far been audited.

R. L. Mc. KERNAN,

*Accountant General, Bombay.*

*Burma.*—Certified that the accounts have been audited and found correct.

H. M. ROY,

*Deputy Accountant General, Burma.*

## NOTES.

1. The stocks of salt in the several factories in Madras were verified by the Factory Officers concerned on the 31st March 1930 and they were reported to be correct.

2. For the salt work in the Bombay Presidency (Proper), the stock was verified by the Manager, Main Salt Stores, Kharaghoda, who is in charge of the Stores. No stock verification was done for the Salt works in Sind.

3. In Burma Government Salt was weighed into store by a Factory Officer and has not since been verified or revalued.

\*Includes duty free issues for flab curing and industrial purposes and for supply to French Government.

†Includes 1,488 maunds issued free to Indian States under Treaty obligations; 5,000 maunds issued to Kharaghoda Refinery, on payment of cost price subject to the payment of duty at Rs. 1-4 per Bengal Maund on the refined product (5,248 maunds were refined during 1929-30); 3 maunds sent as sample to the Commissioner, Northern India Salt Revenue, Delhi; 13,146 maunds issued at special prices of annas 3 per maund to His Highness the Mir of Khairpur under treaty arrangements; 28,000 maunds at Rs. 0-2-2 per maund sent under Bond to Calcutta; and 8,764 maunds at Rs. 0-2-2 per maund issued to Moon Salt Company.



## IMPORTANT COMMENTS.

*Overestimating.*

The overestimating for the voted expenditure under this Grant has been serious and persistent, as the following figures indicate :—

Year.	Grant.	Savings.	Savings expressed as percentage of grant.	Lump sum deductions for probable savings shown in the appropriation accounts.
1925-26 . . . .	1,11,26	20,40	18.3	5,27
1926-27 . . . .	99,00	17,46	17.6	40
1927-28 . . . .	87,33	7,65	8.7	1,86
1928-29 . . . .	80,57	3,00	3.7	3,30
1929-30 . . . .	86,95	4,84	5.6	3,29

This persistency is further traceable over certain sub-heads and classes of expenditure as shown in the following lists of savings.

## ACCOUNT I.—NORTHERN INDIA SALT REVENUE.

Year.	Pay of establishment.	Supplies and services.	Plant and Machinery (D. 2).	Works (D. 4).
1925-26 . . . .	(Excess of 33)	9,24	1,44	6,90
1926-27 . . . .	(Excess of 1)	5,78	13	5,81
1927-28 . . . .	30	(Excess of 29)	96	1,71
1928-29 . . . .	64	(Excess of 25)	1,19	82
1929-30 . . . .	42	70	47	2,16

## ACCOUNT II.—PROVINCES.

Year.	Pay of Establishment.	Supplies and Services.	Contingencies.	Petty construction and Repairs.	Salt Purchase and Freight.
1925-26 . . . .	3,03	59	59	64	6,25
1926-27 . . . .	2,54	86	49	1,21	34
1927-28 . . . .	1,85	13	45	7	2,43
1928-29 . . . .	79	75	17	20	1,40
1929-30 . . . .	1,31	3	47	33	2,29

In particular it may be mentioned that though the explanations of the last four years explain the savings under sub-heads D.-2 and D.-4 of Account I (Northern India Salt Department, Plant and Machinery and Works) as in part due to the disposal of certain assets the original estimates for those years do not appear to have taken into consideration the possibility of disposal of any assets under these heads [As the sub-heads concerned are under a Capital Head the book value of all assets disposed of has to be written off the capital head, any loss on disposal being debited to the related revenue head—compare the explanation under sub-head A.-2(4) (b)].

The estimating of the non-voted charges has been accurate as the savings come to only 0.03 per cent. of the final appropriation as against an excess of 0.61 per cent. in the previous year.

## GRANT No. 19.—OPIUM.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>MAJOR HEAD "4.—OPIUM".</b>					
<b>A.—Payments for Special Cultivation in Malwa . . . . .</b>	27,00,000	7,61,212	—19,38,788	—19,30,200	—8,588
Due to lower outturn. A sum of Rs. 18,99,000 was surrendered in February and March 1930.					
<b>B.—Payments to Cultivators in the United Provinces :</b>					
B. 1.—Payments for Opium . . . . .	30,85,000	28,26,866	—2,58,134	—2,38,200	—19,934
Due to less outturn. A sum of Rs. 2,00,000 was surrendered in January and March 1930.					
B. 2.—Payments for leaves and trash . . . . .	33,200	41,922	+8,722	+6,400	+2,322
Due to part payment for leaf for season 1928-29, for which no provision was made in budget for 1929-30.					
B. 3.—Commission to Lambar-dars . . . . .	78,700	71,233	—7,467	—7,400	—67
Due to lower outturn. A sum of Rs. 1,200 was surrendered in January 1930 and March 1930.					
<b>C.—Ghazipore Opium Factory :</b>					
C. 1.—Pay of Officers . . . . .	42,700	47,251	+4,551	+3,550	+1,001
Due to grant of gazetted status to a non-gazetted officer during the year (Rs. 3,573) and to drawal by an officer going on leave out of India of part pay for March 1930 due in 1930-31 (Rs. 994). The excess remained uncovered as it was too late to obtain additional funds when the officer went on leave.					
C. 2.—Pay of Establishments . . . . .	1,12,431	1,03,160	—9,331	—9,250	—81
Due mainly to grant of gazetted status to a non gazetted officer (Rs. 3,500) post remaining vacant (Rs. 3,728). A sum of Rs. 4,000 was surrendered in February 1930.					
C. 3.—Allowances, Honoraria, etc. . . . .	948	7,387	+6,439	+6,700	—261
Due to grant of passage concessions not contemplated in the original estimate.					
C. 4.—Supplies and Services . . . . .	2,42,744	2,02,123	—40,621	—24,400	—16,221
Due to lower outturn of opium. A sum of Rs. 12,400 was surrendered in January and March 1930.					



Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Ghazipur Opium Factory—contd.</b>					
<b>C. 5.—Contingencies :</b>					
Non-voted . . .	400	..	—400	..	—400
Expenditure is casual and dependent on accidents to labourers.					
Voted . . .	40,900	38,687	—2,213	..	—2,213
Due to curtailment of expenditure.					
<b>C. 6.—Contribution to Muni- cipal Board, Ghazipur, for up-keep of roads . . .</b>					
	200	200	..	..	..
<b>D.—Superintendence and Other Estab- lishments in the United Pro- vinces :</b>					
<b>D. 1.—Pay of Officers :</b>					
Non-voted O. 18,000 } S. (a) 3,250 }	21,250	21,219	—31	..	—31
Voted . . .	2,16,140	2,15,870	—270	+7,000	—7,270
Additional funds were obtained on 7th January 1930 to meet the extra expenditure consequent on the grant of leave to four officers instead of five on which the original estimate was based but they remained unutilized.					
<b>D. 2.—Pay of Establishments . . .</b>	2,03,453	1,86,649	—16,804	—9,000	—7,804
Due to reduction of divisions. A sum of Rs. 2,000 was surrendered to the Govern- ment of India in January 1930.					
<b>D. 3.—Allowances, Honorary, etc. :</b>					
Non-voted O. 2,600 } S. (b) —500 }	2,100	1,968	—132	..	—132
Voted . . .	62,300	63,524	+1,224	..	+1,224
Due to payment of passage money of an officer which, it was originally expected would fall due in 1930-31.					
<b>D. 4.—Supplies and Services . . .</b>	20,400	15,828	—4,572	—4,000	—572
Due to less outturn of opium. A sum of Rs. 1,000 was surrendered to the Government of India in January 1930.					
<b>D. 5.—Contingencies . . .</b>	53,150	37,092	—16,058	—6,941	—9,117
Due to abolition of charges. A sum of Rs. 5,500 was surrendered to the Government of India in March 1930.					

(a) Sanctioned on 12th February.

(b) Sanctioned on 22nd March.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Superintendence and Other Estab- lishments in the United Provin- ces— <i>contd.</i>					
D. 6.—Works . . . . .	36,000	20,956	—6,044	..	—6,044
Due to smaller expenditure than anticipated in the original estimates on maintenance and repairs. See Notes.					
E.—Charges in other Provinces :					
E. 1.—Opium : Miscellaneous charges in Calcutta :					
E. 1. (1).—Pay of Establish- ments . . . . .	434	403	—31	..	—31
E. 1 (2).—Other Charges . .	20,280	13,804	—6,476	—6,500	+24
Due to less demand for medical opium in England. A sum of Rs. 5,000 was surren- dered to the Government of India in March 1930.					
E. 2.—Other Opium Agencies and Establishments :					
E. 2. (1).—Pay of Establish- ments . . . . .	4,660	4,429	—231	—185	—46
E. 2. (2).—Other Charges . .	1,360	876	—484	..	—484
Less expenditure than anticipated on office expenses and miscellaneous caused the saving.					
E. 3.—Compensations . . . .	55,000	54,866	—134	..	—134
F.—Charges on account of Stationery and Printing . . . . .	9,000	7,523	—1,477	+1,000	—2,477
Due to lower expenditure than anticipated. Additional funds were obtained on 1st February 1930 at the instance of the Controller of Printing and Stationery.					
G.—Lump sum charges paid to Provincial Governments . . .	8,000	5,491	—2,509	—1,000	—1,509
Lower outturn of opium was responsible for the saving in Police escort charges. A sum of Rs. 1,000 was surrendered in January 1930.					
H.—English Charges (High Commis- sioner) on Stores :					
H. 1—Stores . . . . .	2,000	11,494	+9,494	+9,204	+290
Expenditure on indents not forecasted.					
H. 2.—Establishment :					
Non-voted O. 11,000 } . . . . .	7,750	5,831	—1,919	..	—1,919
S. (c) —5,250 }					
Saving mainly due to leave salary of the officer covered by the grant having been paid at a lower rate than anticipated for a portion of his leave.					
Voted . . . . .	40,000	1,03,573	+63,573	+70,237	—6,664
About half the excess represents increased expenditure on sterling overseas Pay due to extension of the concession to more officers of the Department, involving substantial arrear payments; the other half was caused mainly by a heavier leave programme than was provided for and partly by the expenses of an expert visiting India to supervise the installation of experimental tablet making machinery.					

(c) Sanctioned on 12th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Loss or Gain by Exchange:					
Non-voted O. . . . .	30	43	+23	..	+23
S. (d) 20 } Voted	..	853	+853	+1,000	—147
See paragraph 48 of Chapter III of the Report.					
Totals { Non-voted	86,520	83,927	—2,593	..	—2,593
{ Voted	70,14,000	47,97,346	—22,16,654	—21,31,985	—84,669

## NOTES.

Subhead D. 6. The subhead includes an expenditure of Rs. 213 only on erecting boiler and Electric Generating plant at Ghazipur Opium Factory; Estimate of work is Rs. 58,402; expenditure to end of 1929-30, Rs. 56,994; completed. No provision having been made in the original budget, expenditure to the extent of Rs. 236 was covered by reappropriation, the balance i. e. Rs. 37 remained uncovered.

Losses.—A sum of Rs. 1,384 being the value of 155 unserviceable plywood Provision Opium Chests was written off by the Government of India in July 1929.

The value, viz., Rs. 6,031, of 4,781 unserviceable opium and trash bags was written off by the Government of India in November 1929. They were worn out by fair wear and tear.

A sum of Rs. 3,767 being the value of surplus and unserviceable articles was written off by the Government of India in May 1929.

## IMPORTANT COMMENTS.

*Over budgeting.*

The total voted savings under this Grant for four consecutive years are as below, which indicate the tendency to over-budgeting on the part of the Department though possibly the gradual but substantial reduction in expenditure may be in part responsible for this. If a closer estimating is not possible, a suitable lump cut for probable savings seems necessary.—

Year.	Grant.	Saving.	Percentage of Saving.
	Rs.	Rs.	
1926-27 . . .	1,52,96,000	53,87,156	35
1927-28 . . .	89,14,000	3,48,189	4
1928-29 . . .	70,73,000	26,58,646	33
1929-30 . . .	70,14,000	22,16,654	31

It will be noticed that 96 per cent. of the final savings, which actually accrued, were surrendered to Government and duly accepted.



## A.

Account of payments to States in Malwa in 1929-30.

(Sub-head A.)

	Rs.
1. Outstanding advances to states on 1st April 1929 . . . . .	3,34,033
2. Total payments to States (cash advances as well as settlements during 1929-30) . . . . .	7,23,788
Total . . . . .	10,58,721
3. Value of opium supplied by the States in 1928-29—	
(a) Produce of season 1928-29 (including escort charges) . . . . .	5,13,201
(b) Produce of season 1929-30 . . . . .	Nil.
4. Value of cash recoveries in 1929-30 . . . . .	1,46,287
Total recoveries . . . . .	6,59,488
5. Outstanding advances to the States on 31st March 1930 . . . . .	3,99,233

## NOTES.

The difference between item 2 and sub-head "A" in the Appropriation Account represents payments on account of Joint Opium Officer's establishment, railway freight and other incidental charges and is also partly due to the adjustment of recoveries within the year.

Item 5 was partly adjusted by short payment of the price of opium delivered in 1930-31 during the season ending 30th June 1930.

## B.

Accounts of payments to cultivators in the United Provinces in 1929-30 for cultivation of Opium (sub-head B. 1).

	Rs.
1. Outstanding advances to cultivators on 1st April 1929 . . . . .	5,64,643
2. Total payments to cultivators (cash advances as well as cash settlements) during 1929-30 . . . . .	28,22,318
Total:	33,86,961
3. Value of Opium supplied by cultivators in 1929-30.	
(a) Produce of season 1928-29 . . . . .	28,63,642
(b) Produce of season 1929-30 . . . . .	Nil.
4. Value of cash recoveries in 1929-30 . . . . .	54,250
Total recoveries . . . . .	29,17,892
5. Outstanding advances to cultivators . . . . .	4,69,069
6. Writes-off . . . . .	8
Net outstanding on 31st March 1930 . . . . .	4,69,061

## NOTES.

The difference between the figures in item 2 and that against sub-head B. 1 in the Appropriation Accounts is mainly due to the charges for bonus being included in the latter and to adjustments of cash recoveries within the year.

Advances are made during the monsoon for opium, leaves and trash to be delivered at the beginning of the next hot weather. This accounts for the outstanding on 31st March 1930.

## C.

Account of payments to cultivators in the United Provinces in 1929-30 for leaves and trash.

(Sub-head B. 2.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1929 . . . . .	31,270
2. Total payments to cultivators (cash advances as well as cash settlements) . . . . .	41,621
Total payments . . . . .	72,891
3. Value of leaf and trash supplied by cultivators in 1929-30—	
(i) Produce of season 1928-29 . . . . .	44,344
(ii) Produce of season 1929-30 . . . . .	..
4. Value of cash recoveries in 1929-30 . . . . .	468
Total recoveries . . . . .	44,812
5. Outstanding advances to cultivators . . . . .	28,079
6. Written-off . . . . .	NIL
Net outstanding on 31st March 1930 . . . . .	28,079

## NOTES.

The difference between the figure of item 2 and that against sub-head B. 2. in the Appropriation Accounts is due to recoveries omitted from the charge and barbardari payments.



## GRANT No. 20—STAMPS.

[See also the Appendix of the Director, Commercial Audit.]

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "7—STAMPS"</b>					
<b>A.—Administrative Charges of Central Stamp Office, Calcutta :</b>					
A. 2.—Pay of Establishments	21,000	13,180	—7,820	—7,000	—820
Due to less expenditure on leave salary of the discharged men of the Central Stamps Store than anticipated owing to some of them having preferred retirement to continuing on leave.					
A. 3.—Allowances, Honoraria, etc.	..	35	+35	+100	—65
A. 5.—Contingencies	2,000	1,509	—491	—348	—143
Due to economy.					
A. 6.—Deduct—Amount recovered from Posts and Telegraphs	..	—17,000	—17,000	..	—17,000

Represents recovery from the Posts and Telegraphs Department on account of the share of the cost of Reserve Stamp Depot at Calcutta which stocks postage stamps and postal stationery. No provision could be made as the decision of Government to effect the recovery was received in August 1929. The saving was formally reported to the Government of India but the amount was not surrendered owing to misapprehension.

F.—Security Printing Press Charges :

## F. 1 Leave Salary

Non-voted	..	4,668	+4,668	..	+4,668
-----------	----	-------	--------	----	--------

Represents leave salary of pensionable Government servants lent to the Security Printing Press for which no provision was made in the budget. See Comment.

Voted	..	4,029	+4,029	..	+4,029
-------	----	-------	--------	----	--------

As under "Non-voted."

## H.—Value of Stamps supplied from Provincial Stamp Store :

## H. 1.—Non-Judicial :

H. 1(1).—Madras	..	1,345	+1,345	+1,345	..
-----------------	----	-------	--------	--------	----

Represents cost of stamps supplied to the Central Stamp store from the Madras Government Stamp Depot.

H. 1(2).—Burma	..	741	+741	+741	..
----------------	----	-----	------	------	----

See remarks against H. 1 (1). The Stamps were received from the Rangoon Depot.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H <sub>1</sub> —Value of Stamps supplied from Provincial Stamp Store— <i>concd.</i>					
H <sub>1</sub> 2.—Judicial :					
H <sub>1</sub> 2(1).—Madras . . . . .	..	1	+1	+1	..
H <sub>1</sub> 2(2).—Burma . . . . .	..	161	+161	+161	..
As against H <sub>1</sub> 1 (2).					
I.—Amount paid for supply of Stamps from Central Stamp Stores . . . . .	..	29	+29	..	+29
Tota s { Non-voted . . . . .	..	4,697	+4,697	..	+4,697
{ Voted : { Gross . . . . .	23,000	21,001	—1,999	—5,000	+3,001
	Deductions . . . . .	—17,000	—17,000	..	—17,000
	Net . . . . .	23,000	4,001	—18,999	—13,999

## IMPORTANT COMMENTS.

### *Defective Control over expenditure.*

Sub-head F.-1.—It is stated that the Master, Security Printing, who is responsible for watching the expenditure against appropriation, was requested in January 1930, to take steps to obtain necessary funds to cover the expenditure incurred under the non-voted and voted sections of the sub-head. The officer, however, declined to do this on the ground that as the concern paid to Government leave contribution, no further provision for leave salary was necessary. The Master's contention was not correct and the matter was reported to the Government of India in February 1930, but no funds appear to have been sanctioned to meet the excesses.

### *General.*

The large voted saving of Rs. 18,999 represents 82.6 per cent. of the total grant and is mainly due to the recoveries in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments, *vide* subhead A.-6.

## GRANT No. 21—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net re-appro- priation, withdrawal or sur- render.	Remainder un-ad- justed + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"8 FOREST" AND "8A FOREST CAPITAL OUTLAY".					
A.—General Direction (Head Quarters Office):					
A. 1.—Pay of Officers . . .	39,000	39,600			
A. 2.—Pay of Establishments	12,900	12,817	—83	—83	..
A. 3.—Allowances, Honoraria, etc.—					
Non-voted O. 4,000	3,004	4,492	+1,488	+1,509	—12
S. (a) —996					
Extensive touring by the Inspector-General.					
Voted . . .	2,000	2,626	+ 626	+ 630	—4
See A. 3 non-voted.					
A. 4.—Contingencies . . .	2,700	2,563	—137	..	—137
B.—Forest Research Institute—Estab- lishments:					
B. 1.—Pay of Officers					
Non-voted O. 2,30,600	2,00,320	1,99,244	—1,076	..	—1,076
S. (b) —30,280					
Voted . . .	1,69,600	1,40,105	—29,495	—28,600	—895
Mainly owing to delay in the appointment of the Wood Preservation officer (Rs. 15,000) and leave out of India of an officer (Rs. 8,000).					
B. 2.—Pay of Establishments	1,94,800	1,86,405	—8,395	—7,800	—595
Some appointments remained unfilled (Rs. 7,000).					
B. 3.—Allowances, Honoraria, etc.—					
Non-voted O. 23,800	19,509	17,248	—2,352	—1,300	—852
S. (c) —4,200					
Less touring.					
Voted . . .	49,700	45,350	—4,350	—5,300	+950
Less touring; the surrender of Rs. 3,400 on the 22nd March 1930 (included in Rs. 5,300) proved excessive.					

(a) Sanctioned on 7th March.

(b) Sanctioned as follows—25th August,—Rs. 17,000; 26th November,—Rs. 3,280; 11th January,—Rs. 6,000; 20th February,—Rs. 4,500.

(c) Sanctioned as follows—11th January,—Rs. 2,900; 20th February,—Rs. 1,300.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Forest Research Institute—Establish- ments :— <i>conold.</i>					
B. 4.—Supplies and Services, and contingencies.	81,400	71,078	—10,322	—8,000	—1,722
	Stated to be due to economy.				
B. 5.— <i>Grants-in- aid, Contri- butions, etc.</i> O. 6,600 } S. (d) 3,280 }	9,880	9,632	—248	—	—248
C.—Forest Research Institute—Other Charges :					
C. 1.—Purchase of Stores and Tools and Plants . . . . .	16,700	18,555	+1,855	+2,200	—345
	More expenditure on renewal of stores.				
C. 2.—Communications and Buildings—New Works. } C. 3.—Communications and Buildings—Repairs and Maintenance. . . . . }	10,000	2,938	—7,062	—6,500	—562
Stoppage of work on repairs to quarters and less expenditure on the upkeep of certain buildings.					
C. 4.—Miscellaneous :					
C. 4. (1)—Temporary Estab- lishment on Daily Labour	88,500	89,464	+964	+1,000	—36
C. 4 (2).—Purchase of Timber for Seasoning and Pre- serving (including Freight and Carting charges) . . . . .	27,000	21,503	—5,437	—3,000	—2,437
	Stated to be due to economy.				
C. 4 (3).—Purchase of Coal, Raw Materials, Chemi- cals, and Apparatus . . . . .	32,100	29,916	—2,184	—1,540	—644
Economy in expenditure to meet the unforeseen charges under Sub-Head D, which were not provided for in the original estimates.					
C. 4 (4).—Other Charges . . . . .	56,600	53,849	—2,751	—700	—2,051
D.—Interest on Forest capital outlay. . . . .		5,601	+5,601	+6,110	—410
The question of adjustment of interest charges was decided after the demand was voted upon.					
E.—Charges in England (High Com- missioner) on Stores . . . . .	32,000	22,894	—9,106	—8,900	—1,106
Saving due to (i) payments carried forward to 1930—31 (Rs. 533); (ii) reduction in prices (Rs. 2,573) and (iii) reduction in indents (Rs. 6,000).					

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reapro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Loss or Gain by Exchange . . . . .	..	249	+ 249	..	+ 249

See paragraph 48, Chapter III of the Report.

MAJOR HEAD "S.A. FOREST CAPITAL  
OUTLAY".

G.—Share of Capital charges financed from Ordinary Revenue . . . . .	56,000	40,802	—15,198	—4,570	—10,628
---	--------	--------	---------	--------	---------

See Grant No. 87, Forest Capital outlay—Subhead G.

Totals .	{ Non-voted . . . . .	2,71,804	2,69,816	—2,188	..	—2 188
	{ Voted . . . . .	8,32,000	7,46,865	—85,135	—64,753	—20,382

### IMPORTANT COMMENTS.

The voted savings under the Grant for the last few years are as follows :—

Year.	Grant.	Saving.	Percentage of saving.
1926-26 . . . . .	6,83	33	5
1926-27 . . . . .	8,69	1,87	21
1927-28 . . . . .	7,53	65	9
1928-29 . . . . .	7,63	53	7
1929-30 . . . . .	8,32	85	10

Out of the total saving of 85 in 1929-30, savings aggregating 65 were surrendered to Government. The final saving was, therefore, about 2 per cent.

2. It appears that savings are persistent under certain sub-heads, viz., B4 and E, as indicated below :—

	1926-27.	1927-28.	1928-29.	1929-30.
B.—Forest Research Institute :				
B. 4.—Supplies, etc. . . . .	37	15	27	10
E.—Charges in England (High Commissioner) on stores . . . . .	19	6	14	9

The requirements under these heads should be more closely estimated.

# GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION AND DRAINAGE WORKS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, with- drawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Interest on works for which Capital Accounts are kept—Major head</i>					
“14” . . . . .					
O. 12,23,000	12,33,000	12,31,726	—1,274	..	—1,274
S. (a) 5,000					
<i>B.—Share of Capital Charges on Irrigation Works (cost of Works as well as General Charges) financed from Ordinary Revenues (vide C in Demand No. 88 Major Head “16”) . . .</i>					
Non-voted O. . . . .	3,371	3,876	+505	..	+505
S. (b) 3,371					
<i>See C.—Non-voted in Grant No. 88.</i>					
Voted . . . . .	3,08,000	1,53,160	—1,54,840	—1,55,213	+373
<i>See C.—Voted in Grant No. 88.</i>					

## C.—Cost of works charged to Revenue :

C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head “XIII—Deduct—Working Expenses” — Miscellaneous Works :

Lower Swat and Kabul River Canals :

C. 1 (1).—Extensions and Improvements . . .	41,000	5,149	—35,860	—35,600	—260
---	--------	-------	---------	---------	------

Relates to the North-West Frontier Province. Due to postponement of works not found of immediate importance.

(a) Sanctioned on 31st January.

(b) Sanctioned on 28th February.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

C.—Cost of works charged to Revenue—*concid.*Lower Swat and Kabal River Canals—*concid.*

C. 1 (2).—Maintenance and Repairs . . . . .	1,08,000	1,82,799	+ 74,799	+ 67,342	+ 7,457
---	----------	----------	----------	----------	---------

Mainly due to unforeseen repairs necessitated by flood.

C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head "XIII—De-*durt*—Working Expenses":

## C. 2 (1).—Upper Swat Canal:

C. 2 (1) (1).—Extensions and Improvements . . . . .	11,000	42,129	+ 31,129	+ 30,800	+ 329
---	--------	--------	----------	----------	-------

Relates to the North West Frontier Province. Mainly due to expenditure on works not con-  
cluded in 1928-29.

C. 2 (1) (2).—Maintenance and Repairs . . . . .	1,51,000	2,32,979	+ 81,979	+ 83,870	—1,891
---	----------	----------	----------	----------	--------

See C. 1 (2).

## C. 2 (2).—Other Works—Works in Baluchistan and Ajmer-Merwara:

C. 2 (2) (1).—Extensions and Improvements . . . . .	35,600	24,953	—10,647	—5,200	—5,447
---	--------	--------	---------	--------	--------

Mainly due to saving of Rs. 9,106 in Rajputana owing to (i) postponement of certain works (Rs. 5,700) and (ii) to economy (Rs. 3,406).

C. 2 (2) (2).—Maintenance and Repairs . . . . .	64,000	57,934	—6,066	—1,930	—4,166
---	--------	--------	--------	--------	--------

Mainly to a saving of Rs. 4,173 in Rajputana due to economy.

C. 3.—Miscellaneous Expendi-*ture*—Irrigation Works—Major Head "15-A":

C. 3 (1).—Works . . . . .	1,62,200	1,08,898	—53,302	—53,200	—102
---------------------------	----------	----------	---------	---------	------

Due to an erroneous provision (Rs. 50,000) made in the North West Frontier Province by the Government of India under this Subhead instead of under C. 3. (4).

C. 3 (2).—Maintenance and Repairs . . . . .	2,000	1,411	—589	—600	+11
---	-------	-------	------	------	-----

Represents small savings on several works in Baluchistan.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Cost of works charged to Re- venue—concl'd.</b>					
<b>C. 3.—Miscellaneous expendi- ture—Irrigation Works— Major Head "15-A."— concl'd.</b>					
<b>C. 3 (3).—Leave and pen- sionary charges payable to other Governments, De- partments, etc.</b>					
O. . . . .	9,23,000	9,07,791	—15,209	..	—15,209
S. (c) 9,23,000					
The expenditure represents payment to certain Provincial Governments (i.e. Madras, Bombay, Punjab, United Provinces and Central Provinces) on account of proportionate share of leave and pensionary charges of the servants of the Irrigation Department in respect of service prior to 1st April 1921.					
<b>C. 3(4).—Extensions and Im- provements . . . . .</b>					
		35,693	+35,693	+35,000	+693
Relates to the North West Frontier Province. See C. 3 (1).					
<b>C. 3(5).—Other Charges . . . . .</b>					
		31,923	+31,923	+32,000	—77
Relates to the North West Frontier Province. Provision, it is stated, was made in the schedule of preliminary demands but was not taken into account by the Government of India.					
<b>C. 4.—Miscellaneous expendi- ture—Navigation, Em- bankment and Drainage Works—Major Head "15-B."—</b>					
<b>C. 4 (1).—Works . . . . .</b>					
		470	+470	+500	—30
Relates to the North West Frontier Province.					
<b>C. 4 (2).—Extensions and Improvements . . . . .</b>					
	1,50,000	47,698	—1,02,302	—97,000	—5,302
Due to curtailment of expenditure on drains in view of financial stringency and execution of more important works in the North West Frontier Province.					
<b>C. 4 (3).—Maintenance and Repairs . . . . .</b>					
	14,500	9,587	—4,413	—1,500	—2,913
Relates to the North West Frontier Province. Due to economy.					
<b>C. 4 (4).—Other Charges . . . . .</b>					
		2,059	+2,059	+3,452	—1,393
The charge was incurred in the North West Frontier Province in connection with observing discharges of the Indus at Attock, which was not originally anticipated.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**D.—Establishment charged to Revenue:****D. 1.—Direction:****D. 1 (1).—Pay of Officers:**

Non-voted	O.	72,890	69,919	80,379	+10,460	+7,958	+3,402
	S. (d)—9,881						

Excess occurred in the North West Frontier Province due mainly to (i) payment of pay charges of an officer for March 1930 on the 26th March 1930 (Rs. 2,613) (ii) the appointment of an officer on special duty in Waziristan Survey Works (Rs. 3,412) and the balance mainly due to an officer of the I. S. E. having been posted in place of an officer of the P. S. E.

Voted		3,700	1,570	—2,130	—3,700	+1,570
-------	--	-------	-------	--------	--------	--------

Relates to the North West Frontier Province. The original provision of Rs. 3,700 was intended to meet the pay of an officer of the Provincial Engineering Service who was to have been appointed as Personal Assistant to the Chief Engineer, whereas an officer of the Indian Service of Engineers was employed. Consequently the entire provision was withdrawn. The final excess of Rs. 1,574 represents the pay of an officer for which provision was erroneously made under D. 2 (1) voted.

**D. 1. (2).—Other Charges:**

Non-voted	O.	13,200	8,391	9,742	+1,351	..	+1,351
	S. (e)—4,899						

Excess occurred mainly in the North West Frontier Province due to unforeseen payment of travelling allowance in March 1930.

Voted		62,300	60,953	—1,347	—2,518	+1,171
-------	--	--------	--------	--------	--------	--------

**D. 2.—Executive:****D. 2 (1).—Pay of officers**

Non-voted	O.	64,000	56,008	51,819	—4,189	—5,658	+1,469
	S. (f)—7,992						

Voted		69,780	75,567	+5,787	+5,420	+367
-------	--	--------	--------	--------	--------	------

Excess mainly occurred in the North West Frontier Province due to appointment of an officer of the Indian Service of Engineers (Rs. 5,320).

**D. 2 (2).—Other Charges**

Non-voted	O.	40,600	51,300	15,444	—35,856	—28,000	—7,856
	S. (g) 10,700						

Saving occurred in the North West Frontier Province due mainly to no debit having been received from the Commandant, Frontier Constabulary on account of Watch and Ward Charges for the tour to Gul Kaedah.

Voted		3,72,220	3,83,633	+11,413	—11,036	+22,449
-------	--	----------	----------	---------	---------	---------

Mainly due to excess (Rs. 17,309) in the North West Frontier Province on account of increase in Establishment Charges. This excess was enhanced to Rs. 22,452 by net reappropriation of Rs. 5,143 sanctioned on different dates.

(d) Sanctioned as follows—2nd April,—Rs. 900; 26th January,—Rs. 11,400; 28th February, Rs. 2,019.

(e) Sanctioned as follows—25th January,—Rs. 5,700; 28th February,—Rs. 850; 19th March, Rs. 200.

(f) Sanctioned on 26th February.

(g) Sanctioned on 28th February.



Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Establishment charged to Revenue— <i>concl'd.</i>					
D. 3.—Other Establishments (including Establishment charges incurred in England):					
D. 3 (1).—Pay of Officers	13,300	16,054	+2,854	+4,318	—1,464
Provision for leave salary fell short of requirements in the North West Frontier Province.					
D. 3 (2).—Other Indian charges including amounts paid to other Governments, etc.					
Non-voted O. . . . .	} —24,400	..	+24,400	+28,000	—3,600
S. (g) —24,400					
Voted . . . . .	2,54,400	2,24,235	—30,165	—20,067	—10,098
Saving occurred mainly in the North West Frontier Province (Rs. 25,310) due to less expenditure on collection of Revenue (Lambardari fees) than anticipated owing to remission of the sugarcane crop.					
D. 3 (3).—English Charges .					
Non-voted O. 16,000	} 34,000	54,119	+20,119	..	+20,119
S. (h) 18,000					
Excess of Rs. 20,074 occurred in the North West Frontier Province due to payment of leave salary in England.					
Voted . . . . .	..	+8	+8	+30	—22
D. 4.—Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .	..	..	..	—1,415	+1,415
The reappropriations of Rs. 915 in the North West Frontier Province and Rs. 500 in Baluchistan were unnecessary as in the Book of Demands for 1929-30 provision was made for <i>gross</i> charges.					
D. 5.—Deduct—Establishment not charged to Revenue (Vide B. 1. in Demand No. 88):					
Non-voted O. . . . .	} —21,295	—22,413	—1,118	..	—1,118
S. (f) —21,295					
Voted O. —1,20,400	} —1,40,400	—71,368	+69,032	+42,005	+26,337
S. (k) —20,000					

(\*) Sanctioned on 26th February.

(A) Sanctioned as follows—1st March Rs. 2,000; 31st March, Rs. 15,100; 3rd April, Rs. 900.

(4) Sampled on 18th February.

(2) Voted by the Legislative Assembly on 15th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder on- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**E.—Tools and Plant Charged to Revenue:**

E. 1.—New supplies . . .	34,100	42,430	+8,330	+13,578	— 5,248
--------------------------	--------	--------	--------	---------	---------

Excesses in the North West Frontier Province (Rs. 4,383) and in Baluchistan (Rs. 3,947) were due to distribution of charges on a *pro rata* basis. In the latter case certain articles of Tools and Plant not provided for in the budget were purchased during the year.

E. 2.—Repairs, Carriage and other Charges . . .	5,000	9,290	+4,290	+500	+ 3,700
--	-------	-------	--------	------	---------

Excess occurred mainly in the North West Frontier Province (Rs. 4,536) and was due to distribution of charges on a *pro rata* basis. The uncovered excess was due to a combined reappropriation having been made for Subheads E. 1. and E. 2. in the North West Frontier Province under the impression that expenditure would be exhibited together as in the past.

E. 3.—Deduct—Tools and Plant not charged to Revenue, (vide B. 2 in Demand No. 88) . . .	—600	—6,253	—5,653	+600	—6,253
--	------	--------	--------	------	--------

See B. 2 in Grant No. 88.

**F.—Suspense charged to Revenue:**

F. 1.—Stock . . .	1,84,269	+1,84,269	—8,800	+1,93,069	
-------------------	----------	-----------	--------	-----------	--

Excess of Rs. 1,93,033 occurred in the North West Frontier Province due to the fact that in the Book of Demands for 1929-30 the *net* expenditure only (inclusive of anticipated recoveries) was provided for instead of the *gross* expenditure. The decision of the Government of India on the subject reached the Irrigation Secretariat too late to arrange for funds.

F. 2.—Other Suspense Accounts . . .	2,000	1,04,123	+1,02,123	—17,856	+1,19,979
-------------------------------------	-------	----------	-----------	---------	-----------

See F. 1.

**G.—Pensionary Charges charged to Revenue:**

Non-voted . . .	O. 25,400	25,700	26,473	+773	—1,400	+2,173
S. (i) 500						

Due to excess of Rs. 788 in the North West Frontier Province on account of distribution of charges on a *pro-rata* basis.

Voted . . .	83,200	96,615	+13,415	+10,800	+2,615
-------------	--------	--------	---------	---------	--------

Due to distribution on a *pro-rata* basis. Excess in Baluchistan (Rs. 9,088) was due to no provision having been made in the original estimates by the Executive Engineer owing to a misapprehension.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation, un- withdrawal adjusted or surrender.	Remainder un- adjusted + or—.			
	Rs.	Rs.	Rs.	Rs.	Rs.			
<i>H.—Deduct—English cost of stores and Establishment (converted at prevailing Rates of Exchange and included in C. D. F. and G. above)</i>								
Non-voted O. —16,000	—34,000	—54,325	—20,325	..	—20,325			
S. (m)—18,000								
This is an adjusting head to bring English charges on to the Indian Accounts. Saving mainly occurred in the North West Frontier Province. Larger deductions represent larger amounts of leave salaries paid in England.								
Voted .. .. .	..	—8	—8	—30	+22			
<i>I.—English charges charged to Revenue: (At par value £1=13½)</i>								
<i>I. 1.—Establishment</i>								
Non-voted O. 69,000	53,900	53,880	—5,020	..	—5,020			
S. (n)—10,100								
Due to leave salary expenditure below the normal.								
Voted .. .. .	..	12	+12	+30	—30			
<i>I. 2.—Stores</i> .. .. .	..	12	+12	..	+12			
<i>J.—Loss or Gain by Exchange Charged to Revenue</i>								
O. .. .. .	400	453	+53	..	+53			
S. (o) 400								
See paragraph 48, Chapter III of the Report.								
<i>K.—Reserve for Revenue Expenditure</i>								
Non-voted, O. .. .. .	6	..	—6	..	—6			
S. (p) 6								
See list of operations upon "Reserve" appended.								
Voted .. .. .	15,000	..	—15,000	—15,000	..			
See list of operations upon "Reserve" appended.								
<i>L.—Probable savings</i>								
O. —2,27,700	—99,700	..	+99,700	+99,700	..			
S. (q) 1,28,000								
Not realised.								
Totals	{	Non-voted {	Gross ..	15,16,595	15,27,911	+11,316	..	+11,316
			Deductions ..	—55,295	—76,738	—21,443	..	—21,443
			Net ..	14,61,300	14,51,173	—10,127	..	—10,127
	{	Voted {	Gross ..	27,85,000	30,43,383	+2,58,383	—41,850	+3,00,233
			Deductions ..	—1,41,000	—77,629	+63,371	+41,850	+21,521
			Net ..	26,44,000	29,65,754	+3,21,754	..	+3,21,754

(m) Sanctioned as follows—28th March,—Rs. 2,000; 31st March,—Rs. 15,100; 3rd April,—Rs. 900.

(n) Sanctioned 28th March,—Rs. 11,000; 3rd April, Rs. 900.

(o) Sanctioned 28th March.

(p) Sanctioned as follows—18th January, Rs. 4,700; 31st January,—Rs. 5,000; 28th February, Rs. 39,855; 6th March,—Rs. 1,700; 18th March, Rs. 150; 21st March,—Rs. 58,700; 29th March, Rs. 10,600.

(q) Voted by the Legislative Assembly on 18th February.



SUBHEAD K.—THE OPERATIONS UPON THE "RESERVE" WERE AS FOLLOWS:—

		Voted.	Non-voted.
		Rs.	Rs.
Original provision for "Reserve" in Demand for Grants for 1929-30 . . . . .		15,000	..
Add—Withdrawn to Reserve from:—			
(1) North West Frontier Province . . . . .	XIII—Working Expenses . . . . .	..	39,856
(2) Baluchistan . . . . .	XIII—Working Expenses . . . . .	1,000	..
	15—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	3,500	14,950
	16—Construction of Irrigation, Navigation, Embankment and Drainage works . . . . .	41,000	..
(3) Rajputana . . . . .	XIII—Working Expenses . . . . .	3,700	..
(4) English Charges . . . . .	Establishment . . . . .	..	11,000
Totals . . . . .		64,800	65,806
Deduct—Amount allotted to:—			
(1) Delhi . . . . .	15—Other Revenue Expenditure financed from ordinary Revenues . . . . .	100	..
(2) North-West Frontier Province . . . . .	15—Other Revenue Expenditure financed from ordinary Revenues . . . . .	12,700	..
	14—Works for which Capital Accounts are kept—Interest on Debt . . . . .	..	5,000
	To make up a portion of the lump sum under Probable Savings . . . . .	47,000	..
(3) Baluchistan . . . . .	15—Other Revenue Expenditure financed from Ordinary Revenues . . . . .	..	1,700
	16—Construction of Irrigation, Navigation, Embankment and Drainage Works . . . . .	2,800	..
(4) Rajputana . . . . .	To make up a portion of lump sum under probable savings . . . . .	2,200	..
(5) Loss or Gain by Exchange . . . . .		..	400
Totals . . . . .		64,800	7,100
Balance . . . . .		..	58,706
Amount surrendered to Government . . . . .		..	58,700
Balance lapsed . . . . .		..	6

## NOTE.

SUBHEAD D, 3(2).—Non-voted :—

The final saving of Rs. 3,600 was due to a reappropriation sanctioned in the North West Frontier Province to meet passage contributions of officers of the Irrigation Department correctly debited to D. 1(2) and D 2(2).

2. The term *pro-rata* distribution is explained in the notes appended below the Appropriation Accounts of Grant 60—Civil Works. The total expenditure for Works, Establishment and Tools and Plant is given below.

	Works.	Estab-lishment.	Tools and Plant.
	Rs.	Rs.	Rs.
1. North-West Frontier Province . . . . .	5,90,477	7,77,448	36,666
2. Baluchistan . . . . .	1,27,233	78,880	6,482
3. Rajputana . . . . .	65,963	23,414	2,319

(i) The above figures do not include recoveries.

(ii) The establishment charges in the North West Frontier Province are made up of the following items :—

	Rs.
(a) Charges on special Revenue Establishment debited to Head XIII— <i>Vide</i> Rule 3 of Appendix 7 to the Public Works Account Code . . . . .	1,95,697
(b) Cost of Special Survey Establishment debited to head " 15 A. (3)" . . . . .	1,90,187
(c) The time spent by the Executive Establishment of Irrigation, North West Frontier Province on purely Revenue work and on all expenditure work, <i>viz.</i> , that under " XIII ", " 15 " and " 55 " is 50 per cent. each. This proportion was prescribed by the local Administration, North West Frontier Province in supersession of that laid down in Rule 16 (c) of Appendix 7 to Public Works Account Code. The charges debited on this Account to head XIII being 50 per cent. of Rs. 4,68,485 . . . . .	2,34,242
(d) The remaining 50 per cent. of the charges, <i>viz.</i> , Rs. 2,34,243 were distributed <i>pro-rata</i> on the basis of works expenditure under XIII, 15 and 55 the share of the former two heads (XIII and 15) . . . . .	1,56,758
(e) Recoveries of Establishment charges (to make the figures gross) . . . . .	574
Total . . . . .	7,77,448



3. The details of the important major works estimated to cost one Lakh each or more are given below :—

*Figures are in nearest thousands.*

Serial No.	Name of works.	Sanctioned estimate.	Expenditure.		Remarks.
			During 1929-30.	To end of 1929-30.	
(1) MAJOR HEAD :					
	15 B. Other Miscellaneous Revenue Expenditure (Navigation, etc.):				
	Constructing guide Bund at Dera Ismail Khan.				
	Works share . . . . .	637 (A)	1	655	Completed.
	Deposit share . . . . .	7,90	1	813	..
		1,427	2	1,468	
(2) 15 A. 3.—Miscellaneous expenditure:					
	Survey of irrigation possibilities in Waziristan and Baluchistan (North West Frontier Province):				
	Works . . . . .	56(A)	41	84	In Progress.
<i>Observation.</i>					
(A) The figures are for works outlay only.					
(3) 15. A. 3.—Miscellaneous expenditure:					
	Fort Sandeman (Kapur) Irrigation project (in Baluchistan) . . . . .	111(B)	51	51	In Progress.
<i>Observation.</i>					
(B) The figures are for works outlay only.					

#### STORE ACCOUNT.

	Opening balance on 1st April 1929.	Receipts during 1929-30.	Total.	Issues during 1929-30.	Closing balance on 31st March 1930.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. North West Frontier Province—					
(i) Lower Swat Canal . . . . .	49,923	1,35,142	1,85,065	1,34,583	50,482
(ii) Malakand Division . . . . .	1,0,344	49,592	1,51,236	60,755	90,481
(iii) Swabi Division . . . . .	34,957	7,351	42,308	8,659	33,649
(iv) Waziristan Survey Division . . . . .	..	649	649	649	..
2. Baluchistan . . . . .	14,527	1,639	16,166	10,403	5,763

#### *Observations.*

1. The stock materials in hand were verified by the Executive Officers of the Public Works Department and priced within market rates. Values written off as losses on stock, Rs. 6,072 (Rs. 5,769 in Malakand Division and Rs. 303 in Swabi Division).

2. The Executive Engineer Irrigation Department States that there was no obsolete stock and that the stock was counted during the course of the year and found correct. The stores were certified to be in good condition and priced within market rates. The closing balance was in excess of the reserve limit (Rs. 4,754) by surplus stock worth Rs. 1,009 which was available for sale or transfer.

#### IMPORTANT COMMENTS.

The excess in the voted section of the Grant represents about 12 per cent. of the final grant, against about 4 per cent. in 1928-29, and is mainly due to large excesses under sub-heads F.1 and F.2, owing to net expenditure having been provided for instead of *gross*.



# GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the INTEREST CHARGES AND THE CHARGES FOR THE REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, un- withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".

### Interest on Ordinary Debt:

#### A.—Rupee Debt:

##### A. 1.—Interest on Permanent Debt.

O. 17,39,10,000	} 16,55,50,000	16,99,73,748	+ 35,23,748	..	+ 35,23,748
S. (a)—83,60,000					

The apparent excess is due mainly to the fact that the half yearly and the advanced interest on the 2nd issue of the 5 per cent. 1935 Bonds amounting roughly to Rs. 28 lakhs, provision for which was made under the head "A. 4.—Reserve provision for service of New Loan", was booked under this head. When the revised estimates were framed it was thought that it would be possible to find out the expenditure in respect of the 2nd issue of 1935 Bonds, but it was later found that the interest payments on 1935 Bonds as a whole were recorded under one head and that the maintenance of separate accounts for the 2nd issue would have caused unnecessary work in Accounts offices.

After allowing for this special factor, the excess of Rs. 7 lakhs represents the payment of arrear interest to a larger extent than was anticipated. The arrear payments pertain to 6 per cent. Bonds 1930 and 1931, 5 per cent. 1929-47, 4½ per cent. Bonds 1934 and 4 per cent. Loan 1960-70 to the extent of Rs. 1,12,632, Rs. 70,061, Rs. 50,697, Rs. 69,682, Rs. 4,06,091 respectively. Revised was framed on a conservative basis in view of the trend of actuals.

##### A. 2.—Interest on Expired Loans

O. 2,00,000	} 2,20,000	3,14,392	+ 94,392	..	+ 94,392
S. (a) 20,000					

Due to the drawal of undrawn interest mainly in respect of 5½ per cent. 1928, War Bonds (Rs. 71,801) in excess of what was anticipated at the time of framing the estimates.

##### A. 4.—Reserve Provision for Service of New Loan.

O. 55,00,000	} 1,00,00,000	80,92,262	— 19,07,748	..	— 19,07,748
S. (a) 45,00,000					

Provision was made under this head for the entire amount of the half-yearly and advance interest on the 2nd issue of the 5 per cent. 1935 Bonds as well as on the 1939-44 loans (1,12 lakhs) less Rs. 12,74,000 assumed to remain undrawn during the year. If allowance is made for the excess referred to under head A.1, the actuals tend to show an excess over the Revised estimate of about 9 lakhs, which is chiefly due to the fact that Rs. 12,74,000 assumed as undrawn interest on the new loans did not materialise.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal adjusted or surrender. + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**A.—Rupee Debt—*concd.*****A. 5.—Discount on Treasury Bills.**

O. 2,48,50,000	} 2,97,13,000	3,02,54,590	+ 5,41,590	..	+ 5,41,590
S. (a) 48,63,000					

Chiefly due to larger sales of Treasury Bills to the public than was assumed at the time the Revised Estimates were framed. These larger sales could not have been foreseen.

**A. 6.—Interest on other Floating Loans.**

O. ..	} 5,35,000	5,42,876	+ 7,876	..	+ 7,876
S. (a) 5,35,000					

The small excess is due to the repayment of the Ways and Means advances a little later than the assumption made in the Estimates.

**A. 7.—Management of Debt:**

O. 7,37,000	} 7,49,000	7,45,505	— 3,495	..	— 3,495
S. (b) 12,000					

**A. 8.—Commission, Brokerage, etc., on Loans**

O. 2,50,000	} 4,68,000	8,81,712	+ 4,13,712	+ 4,14,000	— 288
S. (b) 2,18,000					

Represents charges on account of Commission, brokerage, etc. on rupee loans due to increased rates of brokerage not anticipated.

A. 9.—Discount Written off to Revenue	29,27,000	29,27,000	..	..	..
---------------------------------------	-----------	-----------	----	----	----

**B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments:****B. 1.—Railways**

O. —18,39,45,000	} —18,20,04,000	—18,31,63,197	—11,59,197	..	—11,59,197
S. (a) 19,41,000					

**B. 2.—Posts and Telegraphs.**

O. —72,99,000	} —73,60,000	—72,90,445	+ 59,555	..	+ 59,555
S. (a) —51,000					

**B. 3.—Irrigation works (Central).**

O. —12,25,000	} —12,25,000	—12,31,726	— 6,726	..	— 6,726
S. (a) 3,000					

**B. 4.—Salt works.**

O. —4,74,000	} —4,39,000	—4,38,373	+ 629	..	+ 629
S. (a) 35,000					

**B. 5.—Forests**

..	—19,000	—53,601	—34,501	..	—34,501
----	---------	---------	---------	----	---------

The question of adjustment of interest on Forest Capital outlay in respect of certain Forest Divisions in the India circle was decided after the close of the year.

(a) Sanctioned on 28th March.

(b) Voted by the Legislative Assembly on the 31st March.



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Exces + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments—conold.</b>					
<b>B. 6.—Security Printing.</b>					
O. —3,96,000	—2,83,000	—3,06,015	—23,015	..	—23,015
S. (a) 1,13,000					
Provision was for two half years ended 30th September 1929 and 31st March 1930, but actual adjustment made was for the two half years ended 31st March 1929 and 30th September 1929.					
<b>B. 7.—Vizagapatam Harbour.</b>					
O. —9,30,000	—9,50,000	—9,79,205	—29,205	..	—29,205
S. (a) —20,000					
Mainly due to reason (ii) stated under Subhead G in Grant No. 92.					
<b>B. 8.—Provincial Loans Fund.</b>					
O. —6,20,89,000	—6,18,97,000	—6,19,72,177	—75,177	..	—75,177
S. (a) 1,92,000					
<b>B. 10.—Commutation of Pensions (Civil and Departmental).</b>					
O. —5,11,000	..	..	..	..	..
S. (a) 5,11,000					
<b>—Loss by Exchange</b>					
Non-voted O. ..	5,53,000	5,71,886	+18,886	..	+18,886
S. (a) 5,53,000					
The excess is due to a lower rate of exchange than was assumed in the estimates.					
Voted O. ..	19,000	22,038	+3,038	..	+3,038
S. (b) 19,000					
<b>See C. Non-voted.</b>					
<b>D.—Sterling Debt.:</b>					
<b>D. 1.—Interest on Loans con- tracted in England under various Acts:</b>					
O. 12,78,55,000	12,78,97,000	12,78,91,456	—5,544	..	—5,544
S. (a) —58,000					
<b>D. 2.—Interest Portion of Rail- way Annuities</b>	2,53,11,000	2,53,09,576	—1,424	..	—1,424
<b>D. 3.—Interest on outstanding Li- abilities of Railway Com- panies taken over on purchase</b>	1,34,43,000	1,34,42,359	—141	..	—141

(a) Sanctioned on 9th March.

(b) Voted by the Legislative Assembly on 31st March.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropria- tion, un- withdrawal or surrender.	Remainder adjusted + or —.		
	Ra.	Ra.	Ra.	Ra.	Ra.		
Sterling Debt—contd.							
D. 4.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929—47)							
O. 1,11,46,000	1,11,48,000	1,11,47,333	—667	..	—667		
S. (a) 2,000							
D. 5.—Discount on India							
O. ..	76,42,000	76,39,987	—2,013	..	—2,013		
S. (a) 76,42,000							
D. 6.—Discount Sinking Funds.							
O. 10,04,000	9,95,000	10,04,053	+9,653	..	+9,653		
S. (a) —9,000							
D. 7.—Management of Debt							
O. 24,21,000	25,34,000	25,18,513	—15,487	..	—15,487		
S. (b) 1,13,000							
D. 8.—Other Items	1,88,000	1,69,680	—18,320	..	—18,320		
Saving made from the provision for expenses of advertising the issue of India Bonds.							
E.—Deduct—Interest on Lbt incurred for Commercial Departments and Provincial Governments Railways.							
O.—10,68,99,000	—10,73,06,000	—10,69,68,236	+3,37,764	..	+3,37,764		
S. (a)—4,07,000							
Appropriation for reduction or avoidance of debt:							
F.—Sinking Funds:							
F. 1.—India	1,36,04,000	1,36,04,000	..	..	..		
See Comments.							
G.—Other Appropriations:							
G. 1.—India:							
Non-voted							
O. 3,34,56,000	3,39,78,000	2,60,31,223	—79,46,777	..	—79,46,777		
S. (a) 5,22,000							
The saving was mainly due to the non-utilisation of the provision of £501,900 for Redemption of India's outstanding liability in respect of the British 5 per cent. War Loan 1929—47 "							
Voted	1,02,19,000	1,77,37,777	+75,18,777	—4,14,000	+79,32,777		
See G. 1.—Non-voted; there was a consequential excess in the voted grant. See comments.							
Totals							
{	{	Gross	44,35,16,000	43,78,47,829	—56,68,171	..	—56,68,171
		Deductions	—33,14,73,000	—36,24,02,873	—9,29,873	..	—9,29,873
		Net	8,20,43,000	7,54,44,956	—65,98,044	..	—65,98,044
		Voted	1,41,77,000	2,20,75,225	+78,98,225	..	+78,98,225

## NOTE.

Sub-head G. Voted contributes to the excess in the voted section of the Grant.

(a) Sanctioned on 24th March.

(b) Voted by the Legislative Assembly on 31st March.

## IMPORTANT COMMENTS.

*Audit Certificate.*

*Sub-heads F. and G.*—The total expenditure on Appropriation for Reduction or Avoidance of debt under sub-heads 'F—Sinking Funds' and 'G—Other appropriations' comes to 5,73,73 (thousands). Under the Finance Department Resolution of the 9th December 1924, an annual charge is made against ordinary revenues for the Reduction or Avoidance of debt of 4 crores plus one eightieth of the excess of debt outstanding on the 31st March of the previous year over the similar debt outstanding on the 31st March 1923, sterling debt being converted at Rs. 15 per £. for this purpose. Advances to Provincial Governments other than those representing pre-Reform Irrigation Debt are not here considered as forming part of the outstanding debt. Under the Finance Act of 1926 an additional charge representing the net share of the Government of India of reparation receipt is also made to this head. The total charge of 5,73,73 has been accepted in audit as correctly calculated according to these orders. Of the total amount 32,98 (thousands) represented reparation receipt.

## GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with Payment of INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"20.—INTEREST ON OTHER OBLIGATIONS".					
Charges in India.					
A.—Special Loans :					
A. 1.—Interest on Loans from the late King of Oudh :					
O. 7,67,000	7,67,300	7,47,080	—20,420	..	—20,420
S. (a) 500					
Larger commutations than anticipated in the original estimates.					
A. 2.—Interest on other Special Loans :					
O. 99,320	1,07,100	1,00,091	—7,009	..	—7,009
S. (a) 7,280					
Due mainly to non-drawal of charges in the United Provinces (Rs. 5,631).					
B.—Treasury notes of Service and other Funds :					
O. 21,400	23,050	26,655	—1,395	..	—1,395
S. (b) 6,650					
C.—Deposits of Service Funds bearing Interest :					
C. 1.—Interest on Uncovenanted Service Family Pension Funds :					
O. 7,69,000	7,54,000	7,52,090	—1,610	..	—1,610
S. (a) —14,400					
C. 2.—Interest on other Service Funds :					
O. 82,900	84,320	84,331	+11	..	+11
S. (a) 1,920					

(a) Sanctioned on 23rd February.

(b) Sanctioned as follows:—23rd February, Rs. 16,350; 20th March, Rs. 4,500; 24th March, Rs. 12,500.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Savings Bank Deposits:</i>					
<i>D. 1.—Interest on General Provident Fund :</i>					
O. 78,81,580	77,91,660	77,83,625	-8,035	..	-8,635
S. (d)—89,920					
<i>D. 2.—Interest on Civil Service Provident Fund :</i>					
O. 5,85,250	5,79,470	5,61,703	-17,767	..	-17,767
S. (c)—5,780					
Mainly to closure of certain accounts owing to casualties.					
<i>D. 3.—Bonus on Postal Cash Certificates :</i>					
O. 1,10,00,000	72,50,000	73,19,619	+69,619	..	+69,619
S. (f)—37,50,000					
Due to (i) a heavier discharge of cash certificates of 1923-26 issues than anticipated and (ii) the discharge of 1927-29 cash certificates for re-investment in August 1929 issues. The revised provision reducing the original appropriation by Rs. 37,50,000 turned out to be an under-estimate.					
<i>D. 4.—Interest on Post Office Savings Banks :</i>					
O. 1,07,63,000	1,00,42,000	1,02,65,431	+2,23,431	..	+2,23,431
S. (f)—7,21,000					
Due to a heavier retransfer to savings Bank Deposits from the head "Deposits—Savings Bank Dead Accounts" than anticipated. The revised provision reducing the original appropriation by Rs. 7,21,000 proved to be an under-estimate.					
<i>D. 5.—Interest on other Bank Accounts :</i>					
O. 1,83,28,270	1,76,14,226	1,70,85,109	-5,29,117	..	-5,29,117
S. (g)—7,14,044					
The saving occurred mainly in the Railway Accounts (Rs. 5,28,505) due to over estimation caused by the difficulty in correctly calculating the amount of interest to be allowed to subscribers whose number and the amount of subscription on which interest is allowed, vary from year to year.					
<i>E.—Special Savings Bank Accounts :</i>					
O. 13,24,170	13,22,400	13,27,652	+5,252	..	+5,252
S. (h)—1,770					

(d) Sanctioned as follows:—28th February,—Rs. 74,700; 11th March,—Rs. 12,000; 20th March,—Rs. 120; 21st March, Rs. 900; 26th March,—Rs. 4,000.

(e) Sanctioned as follows:—28th February,—Rs. 7,900; 11th March, Rs. 1,000; 20th March, Rs. 120; 26th March, Rs. 1,000.

(f) Sanctioned on 11th March.

(g) Sanctioned as follows:—28th February,—Rs. 2,044; 26th March,—Rs. 7,11,000.

(h) Sanctioned as follows:—28th February,—Rs. 770; 11th March,—Rs. 1,000.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
-------------------------	-------------------------	------------------------	---------------------	--	------------------------------------

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

## F.—Other Items :

F. 1.—Payments to Post Office for the Savings Bank and Cash Certificate Work :	O. 43,47,000	43,58,000	43,35,239	—22,761	..	—22,761
	S. (i) 11,000					

The supplementary grant, based on probable requirements, proved unnecessary.

F. 2.—Interest on Provincial Balance :	O. 13,50,000	23,44,150	23,45,124	+974	..	+974
	S. (j) 9,94,150					

F. 3.—Interest on Famine Insurance Fund Balance :	O. 13,82,600	15,55,700	15,74,268	+18,568	..	+18,568
	S. (j) 1,73,100					

Mainly due to an excess of Rs. 25,777 in Bihar and Orissa due to drawal of advance from the Fund by the Provincial Government on the last day of the year instead of in the earlier part of the year as anticipated.

F. 4.—Other Interest Charges :	O. 1,36,18,000	1,39,40,500	1,36,84,964	—2,55,536	..	—2,55,536
	S. (k) 3,22,500					

Mainly due to saving in the Railway Accounts (Rs. 3,08,271), due to the fact that the Reserve fund had to be drawn upon in order to meet the contribution to General Revenues. The supplementary allotment of Rs. 2,21,000 obtained on the 26th March in the Railway estimates was unnecessary.

## F. 5.—Miscellaneous :

Non-voted	O. 30,010	853	853	..	..	..
	S. (l)—29,157					
Voted	10,000	7,782	—2,218	..	—2,218	

Represents charge for advertisement of Post Office Cash Certificates. Savings were due to orders placed during the year not having been executed before the close of the year.

(i) Voted by the Legislative Assembly on 18th February.

(j) Sanctioned on 28th February.

(k) Sanctioned as follows :—28th February, Rs. 52,500; 11th March, Rs. 60,000; 26th March, Rs. 2,21,000.

(l) Sanctioned as follows :—23rd December,—Rs. 28,700; 28th February,—Rs. 4; 22nd March,—Rs. 453.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Charges in England :</i>						
G.—Interest on O. 2,94,000	3,88,000	3,38,320	—49,680	..	—49,680	
Sterling Branches of Provident Funds : S. (m) 94,000						
<p>The estimates leading to the appropriation were made before the number of subscribers to the new fund, which determined the amount of the balances on which interest has been charged under this head, could be forecasted.</p>						
H.—Interest on B. & N. W. Railway Sinking Fund	3,000	2,334	—666	..	—666	
I.—Loss or Gain by Exchange :	3,737	3,576	—161	..	—161	
O. ..						
S. (m) 3,737						
See paragraph 48, Chapter III of the Report.						
Totals	Non-voted	6,45,77,766	6,40,04,225	—5,73,541	..	—5,73,541
	Voted	43,68,000	43,43,021	—24,979	..	—24,979

## NOTE.

The saving of Rs. 5,73,541 (non-voted) against the final appropriation of Rs. 6,45,77,766 is mainly contributed by the large saving of Rs. 5,28,505 under subhead D 5. in the Railway estimates

(m) Sanctioned on 6th March.



# GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF AND HOUSEHOLD.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"22.—GENERAL ADMINISTRATION."</b>					
<i>A.—Salary of the Governor General . . . . .</i>	2,50,800	2,50,800	..	..	..
<i>B.—Sumptuary Allowances of the Governor General . . . . .</i>	40,000	40,000	..	..	..
<i>C.—Expenditure from Contract Allowances . . . . .</i>	1,51,600	1,51,727	+127	..	+127
<i>D.—State Conveyances and Motors (Unaudited.)</i>					
<i>O. 39,300</i>	38,087	38,087	..	..	..
<i>S. (a)—1,213</i>					
<i>E.—Private Secretary :</i>					
<i>E. 1.—Pay of Officers</i>					
<i>Non-voted Q. 38,000</i>	36,910	36,905	—2	..	—2
<i>S. (b)—1,090</i>					
<i>Voted . . . . .</i>	13,900	11,566	—2,534	—2,530	—4
<i>E. 2.—Pay of Establishments . . . . .</i>	68,700	68,601	—2,099	—2,094	—5
<i>E. 3.—Allowances, Honoraria, etc.</i>					
<i>Non-voted Q. 700</i>	68	68	..	..	..
<i>S. (b)—632</i>					
<i>Voted . . . . .</i>	11,800	10,693	—1,107	—1,100	—7

Due mainly to the contemplated tour of His Excellency the Viceroy to Calcutta having been abandoned.

(a) Sanctioned on 28th March.

(b) Sanctioned on 26th February.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.

**E.—Private Secretary—concl'd.**

E. 4.—Presents and Charities . . .	4,000	3,972	—28	..	—28
E. 5.—Postage and Telegrams . . .	55,000	40,264	—14,736	—13,900	—836
Overestimation. See Important Comments.					
E. 8.—Other Contingencies . . .	12,000	10,116	—1,884	—2,379	+ 495

Due to economy (Rs. 704) and free carriage of office records in special circumstances (Rs. 1,180). The final excess of Rs. 495 remained uncovered due to the fact that it was not known to the Private Secretary to H. E. the Viceroy that the advance drawn in March 1930, to meet the contingent expenditure in connection with the move of the office to Simla in April 1930 was, under Rules, finally chargeable against the grant for 1929-30.

**E. 7.—Grants-in-aid, Contributions, etc.**

O. 1,200	} 600	600	..	..	..
S. (c)—600					

**F.—Military Secretary :****F. 1.—Pay of Officers**

Non-voted O. 51,900	} 48,100	48,058	—42	..	—42
S. (d)—3,800					
Voted . . . . .	33,500	32,038	—1,462	—1,400	—62
F. 2.—Pay of Establishments	79,500	75,883	—3,617	—3,500	—117

**F. 3.—Allowances, Honoraria, etc.**

Non-voted O. 1,400	} 2,550	2,537	—13	..	—13
S. (e) 1,150					
Voted . . . . .	20,200	16,364	—3,836	—2,000	—1,836

Due to certain tours of His Excellency the Viceroy having been abandoned.

(c) Sanctioned on 20th February.

(d) Sanctioned as follows :—7th November,—Rs. 1,100; 27th February,—Rs. 50; 15th March,—Rs. 2,080.

(e) Sanctioned as follows :—7th November, Rs. 1,100; 27th February, Rs. 450.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapprop- riation, un- withdrawal or surrender	Remainder adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Military Secretary—concl'd.</b>					
F. 4.—Presents and Charities .	6,000	6,000	..	..	..
F. 5.—Supplies and Services .	42,300	38,134	—4,166	—4,000	—166
Mainly under customs duty on stores owing to articles having been purchased locally.					
F. 6.—Maintenance of Gardens	55,600	54,500	—1,300	..	—1,300
F. 7.—Postage and Telegrams .	7,000	4,839	—2,161	—2,000	—161
See F. 3. Voted.					
F. 8.—Other Contingencies .	10,500	12,631	+2,131	+2,000	+131
Increased number of telephones in "the Viceroy's House" New Delhi.					
F. 9.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
<b>G.—Tour Expenses :</b>					
G. 1.—Special Trains, and Steamers and Haulage of Saloon Carriages.					
O. 2,58,500 } S. (f) 21,361 }	3,09,861	3,41,260	+34,399	..	+34,399
Due mainly to the adjustment after the close of the year of debits received from Railways on account of Pilot and additional engines in connection with the Viceregal Specials the necessity of which cannot be anticipated accurately and an exact estimate in respect of which could not, therefore, be framed before the close of the year.					
G. 2.—Other Charges					
O. 1,79,000 } S. (g) —40,000 }	1,39,000	1,33,910	—5,090	..	—5,090
Due mainly to passage expenses of two members of His Excellency the Viceroy's personal staff to England and back being debited to the Military estimates (Rs. 4,000).					
Totals .	Non-voted . 10,18,176	10,47,555	+29,379	..	+29,379
	Voted . 4,20,000	3,83,201	—36,799	—32,903	—3,896

(f) Sanctioned as follows:—11th January, Rs. 15,062; 15th February, Rs. 1,299; 15th March,—Rs. 2,000; 24th March, Rs. 10,000.

(g) Sanctioned as follows:—7th March,—Rs. 30,000; 15th March, Rs. 10,000.



## IMPORTANT COMMENTS.

*Over-budgeting.*

Total voted savings in recent years under sub-head "E. 5—Postage and Telegrams" indicate that the over-budgeting has been persistent :—

Year.	Grant.	Saving.	percentage of savings.
1925-26 . . . . .	90	—19	21
1926-27 . . . . .	65	—14	21
1927-28 . . . . .	65	—26	40
1928-29 . . . . .	55	—9	16
1929-30 . . . . .	55	—15	27

The savings in the Grant as a whole have exceeded 8 per cent. in the last four years.

In the Non-voted section the excess of 29 over the final appropriation was due to increased expenditure under sub-head "G.-1, Special trains and steamers and haulage of Saloon carriages." Excess generally accrue under this sub-head as the following statistics show :—

	Appropriation.	Excess.
1926-27 . . . . .	2,46	+58
1927-28 . . . . .	3,27	+24
1928-29 . . . . .	2,95	—16
1929-30 . . . . .	3,10	+34

## GRANT No. 28.—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender. + or —.	Remainder unadjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Pay :					
O. 4,80,000 } S. (a) 286 }	4,80,286	4,79,964	—322	..	—322
B.—Allowances :					
O. 3,800 } S. (b) 565 }	4,365	3,733	—632	..	—632
Over estimated. The saving was retained to meet unforeseen demand but proved unnecessary.					
C.—Tour Expenses . . . . .	66,000	52,397	—13,603	—10,000	—3,603
Overestimated. The final saving was mainly due to non-receipt of debits for journeys performed by the Hon'ble Members.					
D.—Grants-in-aid, Contributions, etc. :					
O. 1,200 } S. (c) 80 }	1,280	1,277	—3	..	—3
Totals . { Non-voted	4,85,931	4,84,974	—957	..	—957
{ Voted	66,000	52,397	—13,603	—10,000	—3,603

## NOTE.

A reduction of Rs. 65,999 was made by the Legislative Assembly in the amount subject to its vote in this Demand. This was restored by the Governor General in Council under Section 67-A. (7) of the Government of India Act.

(a) Sanctioned on 9th January.

(a) Sanctioned as follows :—9th January, Rs. 2,565 ; 22nd March,—Rs. 2,000.

## GRANT No. 29.—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal or surrender. + or —.	Remainder adjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINIS- TRATION."					
A.—Council of State :					
A. 1.—Pay of President . . .	51,000	51,000	..	..	..
A. 2.—Allowances, Honoraria, etc.					
Non-voted - O. 13,200	11,200	5,550	—5,550	..	—5,550
S. (a)—2,000					
Due to the extension of the Council of State Session beyond 31st March 1930 and consequent payment of allowances in 1930-31.					
Voted . . . . .	1,15,000	84,710	—30,290	—9,000	—21,290
See A. 2.—non-voted.					
A. 3.—Contingencies	6,400	10,603	+4,203	+5,000	—797
Under estimated. This was the first year in which the contingent expenditure of the Council of State was recorded separately.					
A. 4.—Grants-in-aid, Contribu- tions, Etc.	600	600	..	..	—
B.—Legislative Assembly					
B. 1.—Pay of President and De- puty President					
O. 52,000	51,621	51,620	—1	..	—1
S. (a)—379					

(a) Sanctioned on 18th March.



Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Legislative Assembly—contd.</b>					
B. 2.—Pay of Officers . . .	83,400	63,051	—20,349	—20,349	—
Due mainly to the post of Deputy Secretary remaining unfilled (Rs. 18,200).					
B. 3.—Pay of Establishments . . .	2,13,700	1,85,568	—28,132	—28,200	+68
Certain posts remained vacant.					
B. 4.—Allowances, Honoraria, Etc.					
Non-voted O. 30,200 } S. (b)3,090 }	33,200	25,293	—7,907	—	—7,907
Due to the extension of the Legislative Assembly Session beyond 31st March 1930 and consequent payment of allowances in 1930-31. The supplementary appropriation proved to be useless on account of the unforeseen extension of the session.					
Voted O. 3,57,500 } S. (c)40,000 }	3,97,500	3,58,196	—39,304	+47,000	—86,304
See B. 4 non-voted. The savings were further enhanced by vacancies caused by the resignation of some members.					
B. 5.—Contingencies . . .	62,000	51,874	—10,126	—11,000	+874
Overestimated. This was the first year in which the contingent expenditure of the Legislative Assembly Department was recorded separately as a result of the formation of the Department.					
Totals { Non-voted	1,47,621	1,34,163	—13,458	—	—13,458
{ Voted .	8,78,000	7,54,002	—1,23,998	—16,549	—1,07,449

(b) Sanctioned on 17th January.

(c) Voted by the Legislative Assembly on 18th February.

## GRANT No. 30.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Subhead,	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted O. 1,75,900	1,71,600	1,70,744	—556	..	—556
S. (a)—4,360					
Voted	1,49,700	1,43,428	—6,272	—6,250	—22
B.—Pay of Establishments	4,33,700	4,08,036	—25,664	—25,600	—64
C.—Allowances, Honoraria, etc.					
Non-voted O. 27,100	18,822	16,941	—1,881	..	—1,881
S. (b)—8,278					
Under cost of passages,					
Voted	75,500	85,967	+10,467	+11,000	—538
Mainly under travelling and other allowances connected with (i) reversion of certain men from Indian states and abroad (Rs. 3,553) : (ii) admission of house rent and travelling allowance to temporary incumbents (Rs. 3,638) and (iii) shortage of house accommodation in Delhi (Rs. 2,603).					
D.—Postage, Telegram and Telephone Charges					
O. 1,35,000	1,78,000	1,96,547	+18,547	+30,850	—12,303
S. (c) 43,000					

Underestimated: an exact forecast is not possible as expenditure on telegrams is mostly dependent on the political situation.

(a) Sanctioned as follows:—11th January,—Rs. 4,000; 22nd March—Rs. 300.

(b) Sanctioned as follows:—28th January,—Rs. 378; 22nd March,—Rs. 8,000.

(c) Voted by the Legislative Assembly on 31st March.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Other Contingencies . . . . .	42,100	34,301	—7,799	—10,000	+2,501

Mainly under cost of books and publications. It was expected that some more volumes of the revised Aitchison's Treaties would be published and distributed during 1929-30, which, however, did not materialise. Rs 10,000 was reappropriated to other sub heads on 31st March which resulted in the uncovered excess.

Totals	Non-voted.	1,90,422	1,87,685	—2,737	..	—2,737
	Voted .	8,79,000	8,68,279	—10,721	..	—10,721



## GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropria- tion, un- withdrawal adjusted or surrender. + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22 GENERAL ADMINISTRATION."					
A.—Secretariat:					
A. 1.—Pay of Officers					
Non-voted O. 1,73,000	1,74,526	1,74,286	—240	..	—240
S. (a) 1,526					
Voted . . . . .	93,800	93,598	—202	—202	..
A. 2.—Pay of Establishments .	2,52,100	2,28,017	—24,083	—24,000	—83
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 3,300	4,089	4,087	—2	..	—2
S. (b) 789					
Voted	48,400	44,536	—3,864	—3,900	+36
Mainly under travelling allowance, etc., of establishment as many men were on other duty and the substitutes were entitled to lower rates of allowances.					
A. 4.—Contingencies . . .	48,700	58,857	+10,157	+7,000	+3,157

Due to estimate generally based on three years' average proving low. The net excess remained unadjusted as a larger number of book adjustment bills were adjusted after the close of the year than was anticipated. See Important Comments.

(a) Sanctioned as follows:—27th January, Rs. 8,516; 6th February, Rs. 3,500; 22nd March,—Rs. 10,490.

(b) Sanctioned as follows:—27th January, Rs. 300; 22nd March, Rs. 489.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Secretariat—concl'd.					
A. 3.—Grants-in-aid, Contributions, etc.					
O. 3,200	3,630	3,623	—7	..	—7
S. (c) 430					
B.—Bureau of Public Information :					
B. 1.—Pay of Officers . . .	45,400	45,514	+114	+120	—6
B. 2.—Pay of Establishments . .	37,800	37,160	—640	—630	—10
B. 3.—Other Charges . . .	76,800	73,638	—3,162	—1,490	—1,672
The final saving was due to the bill for the cost of Delhi session debates of the Indian Legislature not being received before the close of the year (Rs. 1,500) though expected till the last moment.					
C.—Intelligence Bureau, Home Department :					
C. 1.—Pay of Officers					
O. 1,76,500	2,04,500	2,13,025	+8,525	+8,525	..
S. (d) 28,000					
Due to payment of a leave salary originally anticipated to be payable ex-India (Rs. 6,925) and (ii) extension of a post beyond the period originally anticipated and the grant of a personal pay (Rs. 1,600) to the holder of the post.					
C. 2.—Pay of Establishments					
O. 1,49,000	1,59,400	1,60,714	+1,314	—80	+1,394
S. (d) 10,400					
C. 3.—Allowances, Honoraria, etc. . . . .	52,000	53,628	+6,628	+6,100	+528
Due mainly to (i) prosecution of the Meerut Conspiracy case beyond the period originally estimated (Rs. 4,500) and (ii) grant of honorarium to a stenographer of the Bureau (Rs. 1,500).					
C. 4.—Supplies and Services	3,000	3,71,965	+3,68,965	+3,81,200	—12,325

(e) Sanctioned on 22nd March.

(d) Sanctioned on 31st December.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	------------------------------------

Rs.	Rs.	Rs.	Rs.	Rs.
-----	-----	-----	-----	-----

*C.—Intelligence Bureau, Home Department—conold.*

<i>C. 5.—Secret Service Contingencies (Unaudited)</i>	2,40,000	2,18,213	—21,787	—21,787	..
---	----------	----------	---------	---------	----

It was found unnecessary to spend the whole appropriation, an exact estimate of which is not possible.

*C. 6.—Other Contingencies*

<i>O.</i>	37,000	5,27,400	1,38,723	—3,88,677	—3,77,600	—11,077
<i>S. (e)</i>	4,90,400					

See C. 4. The final saving is due to (i) certain establishment charges adjusted under sub-head 'C. 8' (about Rs. 4,000) and (ii) certain anticipated expenditure on account of cost of printing and diet money to witnesses in connection with the Meerut case not having been incurred during the year. The saving could not, therefore, be foreseen for surrender.

<i>C. 7.—Grants-in-aid, Contributions, etc.</i>	..	3,552	+3,552	+3,552	..
---	----	-------	--------	--------	----

No provision was made in the original estimate through a misapprehension.

<i>C. 8.—Establishment Charges paid to other Governments, Departments, Etc.</i>	..	3,677	+3,677	..	+3,677
---	----	-------	--------	----	--------

As the sub-head was sanctioned after the financial year so funds could not be provided for in time by reappropriation from 'C. 8', q. v.

<i>D.—English Charges (High Commissioner) on Stores</i>	3,000	666	—2,334	—2,007	—327
---	-------	-----	--------	--------	------

*Fewer Indents.*

<i>E.—Loss or Gain by Exchange</i>	..	5	+5	+7	—2
------------------------------------	----	---	----	----	----

Totals	<i>Non-voted</i>	18,68,515	18,60,493	—18,052	..	—18,052
	<i>Voted</i>	6,08,000	5,81,991	—24,009	—25,102	+1,093

### IMPORTANT COMMENT.

#### *Control over Expenditure.*

It will be seen that there was a failure to estimate accruing commitments under sub-head A. 4.

(e) Sanctioned as follows :—31st December, Rs. 4,78,400 ; 30th March, Rs. 12,000.



## GRANT No. 32—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "22—GENERAL ADMINISTRATION."						
A.—Pay of Officers . . . . .	2,56,800	2,56,113	—687	..	—687	
B.—Pay of Establishments . . . .	52,500	52,602	+192	+210	—18	
C.—Allowances, Honoraria, etc :						
Non-voted O. . . . . 27,000	26,650	17,933	—8,717	..	—8,717	
S. (a)—350						
Due to less touring. The saving remained unsurrendered through a misapprehension on the part of the Commission—that the saving could not be surrendered after December.						
Voted . . . . .	13,500	13,824	+324	+500	—176	
D.—Grants-in-aid, Contributions, etc.						
O. . . . . 1,200	1,550	1,450	—100	..	—100	
S. (a) 350						
E.—Contingencies . . . . .	20,000	19,895	—105	—710	+605	
The final excess remained uncovered due mainly to the adjustment of cost of electric energy after the close of the year.						
Totals	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div>2,85,000</div> <div>86,000</div>	<div>2,75,496</div> <div>86,411</div>	<div>—9,504</div> <div>+411</div>	<div>..</div> <div>..</div>	<div>—9,504</div> <div>+411</div>

## NOTE.

The uncovered excess under subhead E is responsible for the excess over the to voted grant.

(a) Sanctioned on 31st March.

## GRANT No. 33.—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
Non-voted .O. 1,85,100	1,87,790	1,87,786	—4	..	—4
S. (a) 2,690					
Voted . . . . .	67,400	72,776	+5,376	+5,720	—344
Mainly due to the extension of the appointment of an officer on special duty for over five months.					
B.—Pay of Establishments . . . . .	1,87,700	1,84,022	—3,678	—3,070	—608
C.—Allowances, Honoraria, Etc. :					
Non-voted .O. 5,800	2,680	2,305	—355	..	—355
S. (a) —3,140					
Voted . . . . .	38,200	35,505	—2,695	—2,200	—495
Over estimated.					
D.—Grants-in-aid, Contributions, etc. :					
O. 2,100	2,550	2,550	..	..	..
S. (a) 450					
E.—Contingencies . . . . .	50,000	39,250	—10,750	—8,720	—2,030
Over estimated.					
F.—Translator's Department . . . . .	4,700	4,782	+82	+70	—8
Totals					
Non-voted.	1,93,000	1,92,641	—359	..	—359
Voted . . . . .	3,48,000	3,36,315	—11,685	—8,200	—3,485

(a) Sanctioned on 28th February.

## GRANT No. 34.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers :					
Non-voted O. 1,64,200 } S. (a) 23,227 }	1,87,427	1,87,426	—1	..	—1
Voted . . . . .	63,000	64,612	+1,642	+1,642	..
The provision for leave salary proved insufficient.					
B.—Pay of Establishments . . . . .	2,87,800	2,75,298	—12,502	—12,500	—2
Partly due to leave salary of one Assistant for 8 months having been drawn out of India (Rs. 2,800).					
C.—Allowances, Honoraria, etc. :					
Non-voted O. 16,400 } S. (b) 3,184 }	8,216	7,184	—1,032	..	—1,032
Voted . . . . .	59,900	62,174	+2,274	+2,462	—188
Due to (i) grant of grain compensation allowance to inferior servants (Rs. 580), (ii) grant of house-rent allowance and Delhi house-rent allowance to temporary and inferior establishments (Rs. 854) and (iii) grant of honoraria for reporting the proceeding of certain conferences and meetings. No provision existed in the original estimate for any of these purposes.					

(a) Sanctioned as follows :—7th February, Rs. 19,742 ; 13th February, Rs. 3,485.

(b) Sanctioned as follows :—13th February, —Rs. 4,002 ; 19th March, —Rs. 202 ; 25th March, —Rs. 3,980.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Grants-in-aid, Contributions, Etc.:</i>					
O. 2,400 }					
S. (c) 966 }	3,366	3,345	—21	..	—21
E.—Contingencies . . . .	54,300	54,178	—122	..	—122
<i>F.—Office of the Keeper of Records:</i>					
F. 1.—Pay of Officers . . .	21,000	18,000	—3,000	—3,000	..
F. 2.—Pay of Establishments .	80,100	81,833	+1,733	+1,870	—137
Excess was due chiefly to the payment of arrear pay of a clerk.					
F. 3.—Allowances, Honoraria, Etc. . . . .	5,900	4,828	—1,072	—1,020	—52
Due to reduced travelling expenses of the members of the Historical Records Commission which could not be correctly estimated owing to the absence of any information at the time of framing the estimates of the place of meeting.					
F. 4.—Contingencies . . . .	18,000	17,415	—585	—350	—235
Due chiefly to reduced cost of publications issued.					
Totals { Non-voted	1,99,000	1,97,955	—1,054	..	—1,054
{ Voted .	5,90,000	5,78,368	—11,632	—10,896	—736

(c) Sanctioned as follows :—7th February, Rs. 247 ; 15th February, Rs. 517 ; 19th March, Rs. 202.

## GRANT No. 35.—FINANCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the Government of India, FINANCE DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Ordinary Branch :					
A. 1.—Pay of Officers :					
Non-voted . O. 79,300	90,026	90,026	..	..	..
S. (a) 10,724					
Voted . O. 1,43,600	1,44,600	1,43,446	—1,154	—1,154	..
S. (b) 1,000					
A. 2.—Pay of Establishments :					
O. 2,83,900	2,89,400	2,88,729	—671	—729	+58
S. (b) 5,500					
A. 3.—Allowances, Honoraria, etc. :					
Non-voted . O. 4,500	3,776	4,119	+343	..	+343
S. (c)—724					
Due to unanticipated tour of an officer at the end of March 1930.					
Voted . O. 61,600	66,100	69,460	+3,360	+3,243	+107
S. (b) 4,500					
Due to expenditure incurred in connection with the Schedule Branch establishment.					
A. 4.—Contingencies . . .	52,600	51,101	—1,499	—1,360	—139
A. 5.—Grants-in-aid, Contributions, etc. :					
O. 600	612	611	—1	..	—1
S. (d) 12					

(a) Sanctioned on 4th February.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned as follows :—4th February, —Rs. 467 ; 28th March, —Rs. 237.

(d) Sanctioned as follows :—4th February, —Rs. 110 ; 28th March, Rs. 121.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

B<sub>2</sub>—Military Finance :

## B. 1.—Pay of Officers :

<i>Non-voted</i> O. 1,36,100	1,43,279	1,43,998	+719	..	+719
S. (e) 7,179					

Due to the entertainment of an officer for about a fortnight for which no provision existed in the original estimate. The Finance Department was approached on 17th March 1930 for an additional appropriation but this was not agreed to as it was too late.

Voted. . . . .	1,50,600	1,47,621	—2,979	—2,000	—979
----------------	----------	----------	--------	--------	------

## B. 2.—Pay of Establishments 2,90,500 2,93,771 +3,271 +3,271 ..

Due to entertainment of additional temporary establishment for which no original provision existed.

B. 3.—Allowances; Honoraria,  
etc. :

<i>Non-voted</i> O. 4,500	4,507	4,310	—197	..	—197
S. (e) 7					

Voted . . . . .	71,400	73,539	+2,139	+8	+2,131
-----------------	--------	--------	--------	----	--------

Due to grant of allowances to temporary establishment for which no provision existed.

## B. 4.—Contingencies . . . 19,800 19,079 +179 —1,667 +1,846

A sum of Rs. 1,667 was reappropriated to other heads on 29th March 1930 as the Department did not anticipate all the book debits which were adjusted after the close of the year, and this resulted in the final excess.

## B 5.—Grants-in-aid, Contributions, etc. :

<i>Non-voted</i> O. 3,000	3,677	3,570	—107	..	—107
S. (e) 677					

Voted . . . . .	..	337	+337	+337	..
-----------------	----	-----	------	------	----

Due to adjustment of passage contribution of an officer necessitated by his permanent transfer to the Military Accounts Department.

Totals	<i>Non-voted</i>	2,45,877	2,46,634	+757	..	+757
	Voted .	10,85,000	10,87,973	+2,973	—51	+3,024

(e) Sanctioned on 10th January.



## IMPORTANT COMMENTS.

*General.*

Although there have been small final excesses over both the non-voted and voted appropriations, the estimating and control on the whole, represent an improvement over those of previous years. It will be seen, however, from the explanation under sub-head B. 4.—Contingencies that there was a failure to anticipate provision for some liabilities which had been incurred.

## GRANT No. 36—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION" AND "23—AUDIT."					
A.—Special Staff for considering the Question of Separating Accounts from Audit :					
A. 1.—Pay of Officers . . .	59,100	49,943	—9,157	—3,000	—6,157
Due mainly to (i) leave salary of an officer being debited to the Posts and Telegraphs Department (Rs. 3,260), and (ii) abolition of the post of a senior officer on special duty.					
A. 2.—Pay of Establishments . . .	15,000	13,933	—1,067	..	—1,067
Some of the staff was engaged on other duty.					
A. 3.—Allowances, Honoraria, Etc. . . . .	10,000	2,726	—7,274	—5,500	—1,774
Due to leave touring (Rs. 4,909) and (ii) to an officer and some staff being on other duty (Rs. 2,365).					
A. 4.—Contingencies . . .	4,300	2,511	—1,789	—800	—989
Due to economy.					
B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit :					
B. 1.—Pay of Officers : . . .	89,500	81,767	—7,733	—5,000	—2,733
B. 2.—Pay of Establishments . . .	1,78,900	1,63,650	—15,250	—6,600	—8,650
Mainly in the North-West Frontier Provinces (Rs. 9,142) due to (i) the institution of the Pay and Accounts Office from 1st April 1929 instead of from the middle of March 1929 as originally contemplated, (ii) the late entertainment of a part of the extra staff consequent on the pre-check system of payments having been introduced sometime after the constitution of the office and (iii) fewer trained men having been recruited from other Accounts offices on pay higher than the minimum.					
B. 3.—Allowances, Honoraria, etc. : . . . .	13,400	15,185	+1,785	+2,000	—215

Mainly connected with opening of the new office at Peshawar.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdral or surrender.	Remainder, un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit— <i>encl.</i>					
B. 4.—Supplies and Services, and Contingencies	30,700	33,636	+2,936	+4,100	—1,164
			See B. 3.		
B. 5.—Establishment and Other Charges recovered from local Governments, etc..	—7,900	—7,940	—40	..	—40
B. 6.— <i>Deduct</i> —Probable Savings . . . . .	—4,000	..	+4,000	+1,300	+2,700
			Fully realised.		
C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit.					
(i) Charges debited to "22. General Administration" and administered by the local Government acting as Agent to the Central Government:					
C. 1.—Pay of Officers :					
Non-voted O. 15,200	} 24,500	24,184	—116	+200	—316
S. (a) 9,100					
Voted . . . . .	1,29,200	1,17,093	—12,104	—5,000	—7,104
C. 2.—Pay of Establishments .	6,07,800	5,93,927	—13,873	—5,000	—8,873
C. 3.—Allowances, Honora- ria, Etc. :					
Non-voted . . . . .	500	727	—73	..	—73
Voted . . . . .	10,000	17,356	—1,644	..	—1,644
Curtailment of expenditure <i>vide</i> C. 7.					

(a) *encl.* issued as follows : 17th January, Rs. 3,000 ; 17th March, Rs. 1,100.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Savings—	Net reappro- priation, adjusted for withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit—contd.</b>					
C. 4.—Supplies and Services, Contingencies and Works . . .	55,000	58,500	+3,500	+5,000	—1,500
The cost of priced publications could not be estimated correctly. Final savings, Rs. 1,500, due to economy (vide C 7).					
C. 6.—Establishment Charges recovered from other Governments, Departments, etc. . . . .	—20,000	—20,000	..	..	..
C. 7.— <i>Deficit</i> —Probable Savings . . . . .	—13,000	..	+13,000	..	+13,000
Fully materialised.					
(46) Charges debited to "22-General Administration" and administered by the Officer on Special Duty, Government of India, Finance Department:					
C. 1.—Pay of Officers . . . . .	8,300	8,011	—289	..	—289
C. 2.—Pay of Establishments . . . . .	61,000	62,391	—1,609	—1,600	—9
C. 3.—Allowances, Honoraria, etc. . . . .	500	1,057	+557	+600	—43
More touring than was anticipated.					
C. 4.—Supplies and Services, Contingencies and Works . . . . .	7,200	13,427	+6,227	+6,500	—273
Due to purchase of Accounting Machines.					
<b>D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to "23-Audit")</b>					
D. 1.—Pay of Officers:					
Non-voted: O. 32,000 } 8. (b) 9,100 }	41,100	42,094	+994	+1,000	—6
Due to change in personnel.					
Voted . . . . .	73,500	69,168	—4,332	—3,000	—4,332

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, adjusted withdrawal or surrender.	Remainde un- adjusted + or —
-------------------------	------------------------------	-----------------------------	----------------------	---	---------------------------------------

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

**D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to 23-Audit)—*concl'd.***

D. 2.—Pay of Establishments .      2,23,000      2,23,054      —2,946      —1,700      —1,246

D. 3.—Allowances, Honoraria,  
Etc. :

Non-voted .      3,000      1,768      —1,232      —1,200      —32

Less touring than was anticipated.

Voted .      30,400      30,249      —151      +1,700      —1,851

Additional funds obtained to meet the travelling expenses of two officers, who were on tour, were over estimated.

D. 4.—Supplies and Services,  
Contingencies and Works      8,000      7,896      —104      ..      —104

D. 6.—*Deduct*—Probable Sav-  
ings .      —4,900      ..      +4,900      ..      +4,900

Fully realised.

Totals {	Non-voted .      69,200      68,773      —427      ..      —427	
	Voted {	Gross .      16,00,900      15,55,483      —45,417      —16,000      —29,417
		Deductions      —27,900      —27,940      —40      ..      —40
		Net .      15,73,000      15,27,543      —45,457      —16,000      —29,457

## GRANT No. 37.—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Reapprop- riation, adjusted + with drawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL ADMINISTRATION."</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 80,500 }	87,776	85,792	-1,984	..	-1,984
S. (a) 7,276 }					
It was expected that a special post which actually terminated in April 1930 would terminate before 31st March 1930.					
Voted . . . . .	60,800	67,556	-2,244	-2,294	-40
Partly due to a superintendent proceeding on leave and drawing his leave salary out of India.					
<b>B.—Pay of Establishments</b> . . . . .	1,87,400	1,73,900	-13,500	-13,366	-134
<b>C.—Allowances, Honoraria, Etc.</b>					
Non-voted O. 4,300 }	6,825	6,626	-199	..	-199
S. (b) 2,525 }					
Voted . . . . .	41,200	42,910	+1,710	+2,300	-590
Due mainly to the payment of allowances, owing to the non-allotment of Government quarters at New Delhi to a large number of men than was anticipated.					
<b>D.—Contingencies</b> . . . . .	30,100	28,703	-1,397	-1,278	-119
Due to economy.					
<b>E.—Grants-in-aid, Contributions, Etc.</b>					
O. 1,200 }	1,350	1,347	-3	..	-3
S. (c) 150 }					
<b>F.—Deduct—Establishment charges recovered from other Govern- ments, Departments, Etc.</b> . . . . .	-13,500	-12,683	+817	..	+817
Due to change in the personnel doing Lighthouse work.					
<b>Totals</b> Non-voted . . . . .	95,551	93,765	-2,186	..	-2,186
Voted { Gross . . . . .	3,28,500	3,13,060	-15,431	-14,548	-883
{ Deductions . . . . .	-13,000	-12,683	+817	..	+817
{ Net . . . . .	3,15,000	3,00,386	-14,614	-14,548	-66

(a) Sanctioned as follows—8th January, Rs. 1,201; 13th January,—Rs. 2,825; 22nd March,—Rs. 5,750.

(b) Sanctioned as follows : 8th January,—Rs. 2,700; 13th January,—Rs. 225; 15th March,—Rs. 150—22nd March—Rs. 250.

(c) Sanctioned on 15th March.



## GRANT No. 38.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net re-appropriation, withdrawal or sur- render.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL ADMINISTRATION".</b>					
<b>A.—Pay of Officers :</b>					
Non-voted O. 96,700 } S. (a)—3,300 }	93,400	90,288	—3,112	..	—3,112
Voted . . .	1,35,400	1,32,608	—2,794	..	—2,794
<b>B.—Pay of Establishments . . .</b>	3,04,400	3,01,650	—2,750	..	—2,750
<b>C.—Allowances Honoraria, Etc. :</b>					
Non-voted O. 4,500 } S. (b)—2,000 }	2,500	2,332	—168	..	—168
Voted . . .	52,500	58,446	+5,946	+8,000	—2,054
Principally due to estimates for certain allowances, based on past years' actuals proving low, as many assistants and clerks were made permanent during the preceding year and thus became entitled to higher rates of allowances.					
<b>D.—Grants-in-aid, Contributions, Etc. .</b>	1,800	1,800	..	..	..
<b>E.—Postage Telegram and Telephone Charges . . .</b>	23,000	18,679	—4,321	—2,022	—2,299
Due to curtailment of issue of telegrams and trunk telephone messages.					
<b>F.—Other Contingencies . . .</b>	37,700	22,726	—14,974	—6,378	—5,598
Due to scrutiny and strict control over contingent expenditure having been particularly necessitated by the lump cut in the Demand (See sub-head H).					
<b>G.—Establishment charges paid to other Governments, Departments, Etc. . .</b>	..	379	+379	+400	—21

The subhead was opened after the demand was voted upon.

(a) Sanctioned as follows : 27th January, —Rs. 1,300 ; 22nd March, —Rs. 2,000.

(b) Sanctioned on 22nd March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—Deduct—Probable Savings:</b>					
Non-voted . . . . .	—3,000	..	+3,000	..	+3,000
	Fully realised.				
Voted . . . . .	—17,000	..	+17,000	..	+17,000
	Fully realised.				
<b>I.—Reduction made by the Legisla- tive Assembly . . . . .</b>	—200	..	+200	..	+200
	Fully realised.				
<b>Totals</b> { Non-voted . . . . .	94,700	94,420	—280	..	—280
{ Voted . . . . .	5,35,800	5,34,486	—1,314	..	—1,314

## NOTE.

Reductions amounting to Rs. 5,36,000 were made by the Legislative Assembly in the amount subject to its vote. Out of this a sum of Rs. 5,35,800 was restored by the Governor-General in Council under 67A(7) of the Government of India Act.

## GRANT No. 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal + or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL AD- MINISTRATION".</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 1,21,100 } S.(a)—13,324 }	1,07,776	1,07,776	..	..	..
Voted . O. 1,09,200 } S.(b)11,000 }	1,20,200	1,21,567	+1,367	+1,382	—15
Due mainly to the appointment to the post of Under Secretary of an officer whose pay was voted.					
B.—Pay of Establishments . . . . .	2,74,100	2,63,179	—10,921	—10,850	—71
<b>C.—Allowances, Honoraria, Etc.</b>					
Non-voted O. 4,700 } S. (c)—2,750 }	1,950	1,821	—129	—300	+171
The final excess is the result of the adjustment made after the close of the year of an annual debit of Rs. 500 on account of an Honorarium, provision for which was surrendered and reappropriated as the debit was not actually adjusted within the financial year.					
Voted . . . . .	54,500	58,481	+3,981	+5,030	—1,049
Mainly due to increased expenditure on hill journey allowances (Rs. 3,000) and house rent and other allowances (Rs. 1,700).					
D.—Contingencies . . . . .	38,200	40,151	+1,951	+2,993	—1,039
Under estimated.					
<b>E.—Grants-in-aid, Contributions, Etc.</b>					
O. 1,200 } S. (d)—600 }	600	891	+291	+300	—9
Totals { Non-Voted .	1,10,326	1,10,488	+162	..	+162
Voted .	4,87,000	4,83,378	—3,622	—1,448	—2,174

(a) Sanctioned as follows: 28th January,—Rs. 13,000; 22nd March,—Rs. 324.

(b) Voted by the Legislative Assembly on 8th February.

(c) Sanctioned as follows: on 28th January,—Rs. 1,150; 2nd March,—Rs. 1,000.

(d) Sanctioned on 28th January.



## GRANT No. 40.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net Remainder reappro- priation, adjusted withdrawal + or —, or surrender.	
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "22—GENERAL AD- MINISTRATION".</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 1,11,500 } S. (a) —990 }	1,10,510	1,10,509	—1	..	—1
Voted . . . . .	50,400	47,886	—2,514	—1,700	—814
<b>B.—Pay of Establishments</b>					
O. 90,400 } S. (b) 3,500 }	93,900	1,02,030	+8,130	+8,700	—550
Due to (i) entertainment of additional staff (Rs. 5,793) and (ii) the payment of arrears of pay (Rs. 2,357).					
<b>C.—Allowances, Honoraris, Etc.</b>					
Non-voted O. 16,900 } S. (a) —3,010 }	13,890	12,965	—925	—1,100	+175
Due to less touring. The final excess was due to an unexpected but necessary tour in March.					
Voted O. 26,700 } S. (b) 1,500 }	28,200	28,120	—80	...	—80
<b>D.—Contingencies . . . . .</b>	27,500	19,697	—7,803	—7,000	—803
Due to lesser expenditure on service stamps (Rs. 2,400) and on officer on special duty's contingencies (Rs. 1,800) and general economy.					
<b>E.—Grants-in-aid, Contributions, Etc. . . . .</b>	600	1,700	+1,100	+1,100	..
Passage contributions had to be paid for two officers transferred to the Board after the estimates were framed.					
Totals { Non-voted . . . . .	1,25,000	1,25,174	+174	..	+174
{ Voted . . . . .	2,00,000	1,97,753	—2,247	..	—2,247

(a) Sanctioned on 7th March.

(b) Voted by the Legislative Assembly on 18th February.

## GRANT No. 41.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to meet Expenses in connection with Payments to Provincial Governments on account of ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMY- NISTRATION."					
A.—Madras . . . . .	38,000	38,125	+125	..	+125
B.—Bombay					
Non-voted . O. 81,000 } S. (a)35,000 }	1,16,000	1,16,000	..	..	..
Voted . O. 52,000 } S. (b)25,000 }	77,000	73,279	—3,721	..	—3,721
Due mainly to the reduction in the contribution payable by the Government of India owing to the centralisation of the administration of Shipping and Navigation, Lighthouses and Lightships.					
C.—Bengal					
Non-voted . O. 20,000 } S.(a)—7,000 }	13,000	12,371	—629	..	—629
Voted . . . . .	18,000	18,000	..	..	..
The actual cost of the Bengal Secretariat Establishment for administration of Agency Subjects for 1929-30, including the balance of Rs. 1,218 remaining unadjusted during 1928-29, amounted to Rs. 18,525. The balance will be adjusted in accounts for 1930-31.					
Totals . { Non-voted . 1,29,000 Voted . 1,33,000	1,29,000	1,29,371	—629	..	—629
		1,29,404	—3,596	..	—3,596

(a) Sanctioned on 25th February.

(b) Voted by the Legislative Assembly on 16th February.

## GRANT No. 42—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

AUDIT DEPARTMENT.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
MAJOR HEAD—" 23-AUDIT ".					
A.—Auditor General:					
A. 1.—Pay of Auditor General:					
O. 60,000	77,400	77,333	—67	..	—67
S. (a) 17,400					
A. 2.—Pay of Establishments:					
O. 2,73,600	3,51,600	2,80,943	—70,657	—54,544	—16,113
S. (b) 78,000					
<p>The supplementary grant was obtained to meet anticipated excesses in other civil Account offices as the lump cut of Rs. 1,60,000 (Sub-head J) for probable savings was not expected to be realised to the full extent. The final saving, after meeting the demands of several offices, was retained as a set off against the lump cut. See also Notes and Comments.</p>					
A. 3.—Allowances, Honoraria, etc.:					
Non-voted . . . .	10,300	10,160	—640	—268	—372
Voted . . . . .	33,200	22,309	—10,891	—1,070	—9,821
<p>Tour of two officers was suspended. The final saving was not surrendered for the reason stated under A. 2.</p>					
A. 4.—Contingencies . . .	98,000	29,155	—68,845	—43,669	—25,176
<p>The lump provision of Rs. 75,000, made in the absence of definite data, on account of priced publications was not fully utilised. The final saving was retained as a set off against the lump cut for probable savings.</p>					
B.—Officers of the Indian Audit Department:					
B. 1.—Pay of Officers:					
Non-voted: O. 5,65,400	5,50,400	5,37,770	—12,630	..	—12,630
S. (c)—15,000					
See Subhead " J.—Non-voted, Deduct—Probable savings. "					
Voted . . . . .	14,53,100	14,03,248	—49,852	—40,000	—9,852
<p>Some senior officers were transferred to Railways. Also less expenditure on account of Senior Auditors in Bombay (about Rs. 25,000), the actual expenditure being Rs. 10,602 against estimate of Rs. 85,336.</p>					

(a) Sanctioned as follows: 14th January, Rs. 7,400; 27th March, Rs. 10,000.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned on 14th January.



Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
--------------------------	------------------------------	-----------------------------	---------------------	--	--

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

**B.—Officers of the Indian Audit Department—*concl'd.***

**B. 2.—Allowances, Honoraria, etc. :**

Non-voted : O.	55,500	} 50,500	46,087	—4,413	..	—4,413
S. (d)—5,000						

Smaller expenditure under "medical treatment" (Rs. 1,900), and partly under "house rent and other allowance" due to transfer of some officers to stations where no compensatory allowance is admissible.

Voted . . . . .	1,20,000	1,21,220	+1,220	+2,000	—780
-----------------	----------	----------	--------	--------	------

Due to larger amount of honorarium to Examiners of Subordinate Accounts Service Examination.

**B. 3.—Deduct—Amount recovered from other Governments, Departments, etc. :**

Non-voted : O.	—11,600	} —6,300	—9,013	—2,713	..	—2,713
S. (d) 5,300						

The supplementary appropriation based on expectations, proved somewhat excessive.

Voted . . . . .	—1,05,400	—96,852	+8,548	..	+8,548
-----------------	-----------	---------	--------	----	--------

Due to short recovery from the Bombay Government on account of Local Fund Audit Department.—See B. 1. Voted.

**C.—Civil Offices of Account and Audit:**

**C. 1.—Pay of Establishments :**

Non-voted . . . . .	3,900	..	—3,900	..	—3,900
---------------------	-------	----	--------	----	--------

Provision was wrongly made under this Subhead instead of under Subhead D.

Voted . . . . .	68,82,144	67,86,872	—95,272	+51,754	—1,47,028
-----------------	-----------	-----------	---------	---------	-----------

The final saving occurs mainly in Burma (about Rs. 20,000), in the Punjab (Rs. 41,000), and in Bombay (Rs. 65,000). The saving in the latter two Provinces were retained as a set off against probable saving of 1 lakh relating to these Provinces.

**C. 2.—Allowances, Honoraria, etc.**

Non-voted : O.	34,000	} 20,300	16,172	—4,128	+268	—4,390
S. (d)—13,700						

The provisions in Burma (Rs. 1,000) and in the Punjab (Rs. 900) remained unutilised, also owing to less expenditure under travelling allowance in Ecm Lay.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappo- riation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C. 2.—Allowances, Honoraria, etc. :— <i>concl'd.</i>					
Voted . . . . .	5,42,245	5,25,201	—6,944	+25,470	—32,364
The final saving was due to over-estimation of requirements in some Provinces ; also due to certain changes in the Inspection programme of the Public Works Inspection Staff in the Punjab.					
C. 3.—Supplies and Services, and Contingencies. . . . .	4,41,715	5,08,497	+66,782	+80,063	—13,281
Mainly on account of priced publications. See A. 4.					
C. 4.—Deduct—Probable sav- ings . . . . .	—2,000	..	+2,000	..	+2,300
	Realised.				
D.—Establishment Charges paid to other Governments, Depart- ments, etc.					
Non-voted . . . . .	..	3,860	+3,860	..	+3,860
	See C. 1.—Non-voted.				
Voted . . . . .	2,300	10,239	+7,439	+7,750	—311
The excess is composed mainly of the following items not originally provided for :—					
(i) Rs. 4,500 in the Punjab representing cost of the local audit of Government Institutions in the North West Frontier Province before the formation of the separate Pay and Accounts Office in that Province.					
(ii) Rs. 2,783 in the Central Provinces representing payment to the Examiner of Accounts, Bengal Nagpur Railway, for audit of Raipur Forest Tramway Accounts.					
E.—Deduct—Establishment Charges recovered from other Govern- ments, Departments, etc. . . . .					
O. —10,36,254	} —8,71,254	—8,37,525	+33,729	+58,097	—24,368
S. (a) 1,65,000					
Due mainly to change in classification of recoveries. The supplementary grant based on expectations proved somewhat excessive.					
F.—Lump Sum Reserve for Temporary Establishments . . . . .	1,00,000	..	—1,00,000	—99,509	—491
	See Notes.				
G.—Works . . . . .	8,850	20,578	+11,728	+12,700	—972
The excess represents the share of the capital cost of Water Supply Scheme in the Punjab.					
H.—English Charges (High Commis- sioner) on Stores . . . . .	..	122	+122	+1,000	—878
Expenditure, not forecasted, relates to supply of a bicycle for the Accountant General, Madras.					
I.—Loss or Gain by Exchange . . . . .	..	1	+1	+8	—7
J.—Deduct—Probable Savings					
Non-voted . . . . .	—10,000	..	+10,000	..	+10,000
	Fully realised.				
Voted . . . . .	—1,60,000	..	+1,60,000	..	+1,60,000
	Fully realised. See Comments.				

(a) Voted by the Legislative Assembly on 15th February.

Major Head and Sub head.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
Totals	Non-voted					
	{ Gross . . .	7,03,300	6,91,382	—11,918	..	—11,918
	{ Deductions . . .	—6,300	—9,013	—2,713	..	—2,713
	{ Net . . .	6,97,000	6,82,369	—14,631	..	—14,631
	Voted					
	{ Gross . . .	95,71,654	97,18,475	—1,53,169	—58,097	—95,172
	{ Deductions . . .	—9,76,654	—9,34,377	+42,277	+58,017	—12,850
	{ Net . . .	88,95,000	87,84,108	—1, 0,692	..	—1,10,892

## NOTES.

1. (i) Subhead F.—Out of the lump grant of Rs. 1 lakh for temporary establishments in all Audit and Account Offices, allotments aggregating Rs. 99,509 were made to the circles noted below :—

	Rs.
Assam . . . . .	2,498
Bengal . . . . .	8,798
Bombay . . . . .	5,008
Central Provinces . . . . .	4,580
Madras . . . . .	9,474
Punjab . . . . .	18,100
Office of the Auditor General . . . . .	3,845
Office of the Audit Officer, Indian Stores Department . . . . .	19,161
Office of the Director of Commercial Audit . . . . .	17,495
Office of the Accountant General, Central Revenues . . . . .	10,652
	<hr/> 99,509

(ii) The following statement shows (i) the distribution by Circles and by Subheads of the above allotment, and (ii) the final saving or excess which ultimately accrued in the Circles under the Subheads.

Name of office or Province.	Subheads under which the allotments were sanctioned.	Amount of allotment sanctioned.	Net saving (—) or excess (+) under the sub- heads as com- pared with modified grant.	
			Rs.	Rs.
Assam . . . . .	C. 1.—Pay of Establishments . . . . .	2,498	—	323
Bengal . . . . .	C. 1.—Pay of Establishments . . . . .	8,798	—	24
Bombay . . . . .	C. 1.—Pay of Establishments . . . . .	4,000	—	65,264
	C. 3.—Supplies and Services, and Con- tingencies . . . . .	1,008	+	1,173
Central Provinces . . . . .	C. 1.—Pay of Establishments . . . . .	4,580	—	908
Madras . . . . .	C. 1.—Pay of Establishments . . . . .	9,474	—	1,013



Name of office or Province.	Subhead under which the allotments were sanctioned.	Amount of allotment sanctioned,	Net saving(—), or excess (+) under the sub- heads as com- pared with modified grant.	
			Rs.	Rs.
Punjab	C. 1.—Pay of Establishments	900		—41,279
	D.—Establishment Charges, paid to other Governments, etc.	4,500		..
	G.—Works	12,700		—972
Office of the Auditor General.	A. 2.—Pay of Establishments	3,845		—16,113
Office of Audit Officer, Indian Stores Depart- ment.	A. 2.—Pay of Establishments	19,161		—3,417
Office of the Director of Commercial Audit.	C. 1.—Pay of Establishments	17,495		+307
Office of the Accountant General, Central Revenues.	C. 1.—Pay of Establishments	10,552		+627

The final savings which eventually accrued in Bombay and in the Office of the Auditor General (Subhead A. 2) indicate that there was no real need for additional allotments from the "Reserve". In the Punjab the additional allotment obtained out of the "Reserve" was, however, justified in view of the fact that the actual savings did not materialise to the extent of the cut of Rs. 50,000 made for probable savings in the estimates of that Circle.

## IMPORTANT COMMENTS.

### General.

1. The original estimate for Voted expenditure was 1·5 per cent. short of requirements. With the supplementary grant of Rs. 2,43,000 obtained in February 1930, the excess was converted into a saving of 1·2 per cent. of the final grant, against 3 per cent. in the previous year. In the Non-voted Section of the Grant the saving during the year under report represents about 2 per cent. of the final appropriation against an excess of 0·5 per cent. in the previous year.

2. A. 2, & J.—Voted.—A supplementary grant for Rs. 78,000 was obtained under the Sub-head "A. 2. Pay of Establishments" to meet the lump cut for probable savings. As suggested in paragraph 28 of my Report for 1927-28 the supplementary appropriation might suitably have been taken (as was also approved by the Auditor General in paragraph 13 of his comments on the Report) against the specific subhead 'Deduct—Probable Savings'.

The final large savings under the Voted Section indicate that the supplementary grant for Rs. 78,000 obtained in February 1930, proved unnecessary.

## GRANT No. 43.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, adjusted withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "24—ADMINISTRATION OF JUSTICE".</b>					
<b>A.—Law Officers—Paid to the Provin- cial Governments for services rendered to the Central Government by certain Law Officers: . . . .</b>	55,000	53,331	—1,669	..	—1,669
<b>C.—Other Charges . . . .</b>	..	2,313	+2,313	..	+2,313
Represents leave salary of an officer on Foreign Service debited through Exchange Accounts for adjustment towards the close of the year. The necessity for providing funds was brought to the notice of the Government of India on the 22nd February 1930, but no funds could be sanctioned at this late date.					
<b>Total . . . .</b>	<u>55,000</u>	<u>55,644</u>	<u>+644</u>	<u>..</u>	<u>+644</u>

## GRANT No. 44.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "26—POLICE."					
A.—Baroda Cantonment Police:					
A. 1.—Pay of Establishments .	6,000	5,593	—407	—140	—267
A. 2.—Establishment Charges paid to other Govern- ment, Departments, etc . . . . .	900	839	—61	..	—61
A. 3.—Other Charges . . .	1,600	1,324	—276	+149	—416
The reappropriation sanctioned on 27th January was unnecessary.					
B.—Charges for Passport work done by the Police Department, Bombay:					
B. 1.—Pay of Establishments					
Non voted . . . . .	2,940	2,558	—382	..	—382
Voted . . . . .	5,460	5,096	—364	..	—364
B. 2.—Other Charges					
Non-voted . . . . .	60	46	—14	..	—14
Voted . . . . .	1,540	1,634	+94	..	+94
C.—Lump Sum Charges paid to Pro- vincial Governments:					
C. 1.—Bombay . . . . .	61,000	59,454	—1,546	—1,000	—546
C. 2.—Bengal:					
O. 93,000	96,000	90,930	—5,070	—3,000	—2,070
S. (a) 3,000					
The supplementary grant was obtained to meet the expenditure on account of an honourarium of Rs. 5,000 to a retired Officer of the Bengal Government. This charge was, however, correctly debitable to subhead D and has been accounted for there- under.					
C. 3.—United Provinces	9,000	7,860	—1,140	—900	—240

Under "cost of Policeguards" employed in escorting cash from Almora to the Imperial Institute of Veterinary Research, Muktesar.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Lump Sum charges paid to Provincial Governments— <i>concl'd.</i>					
C. 4.—Punjab. . . . .	8,000	7,209	—731	+260	—931
Savings are mostly under pay of staff and also under contingencies.					
C. 5.—Bihar and Orissa . . . . .	2,000	1,915	—85	—85	..
D.—Other Expenditure . . . . .	3,500	8,041	+4,541	+4,566	—25
			See C. 2.		
Totals { Non-voted . . . . .	3,000	2,634	—366	..	—366
{ Voted . . . . .	1,95,000	1,89,955	—5,045	—219	—4,826

## NOTES.

*General.* The net amount surrendered out of the total voted savings of Rs. 5,045 (which represent 2.6 per cent. of the Grant) was only Rs. 219.

## GRANT No. 45—PORTS AND PILOTAGE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended in the Year ended 31 March 1930, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—" 27—PORTS AND PILOTAGE."					
A.—Bengal Pilot Service:					
A. 1.—Pay and Allowances of Officers and Men Afloat:					
A. 1. (1).—Pay of Officers:					
Non-voted . . . . .	52,700	51,544	—1,156	..	—1,156
Voted . . . . .	57,200	56,228	—972	—200	—472
A. 1. (2).—Pay of Establishments . . . . .	61,800	58,349	—3,451	—2,800	—651
Mainly due to reduced establishment charges on the working of the wireless installation of the pilot vessels, the estimate for which was framed by the Posts and Telegraphs Department.					
A. 1. (3).—Contingencies . . . . .	18,700	17,995	—705	—200	—505
A. 2.—Vrctualling Allowances of Officers and Men Afloat:					
Non-voted . . . . .	1,200	1,200	..	..	..
Voted . . . . .	35,700	32,617	—3,083	—2,814	—269
Reduction in the prices of provisions.					
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels:					
A. 3. (1).—Building, repairs and outfit of ships . . . . .	1,50,200	1,45,172	—5,028	+253	—5,231
Smaller charges incurred for the repair of a steam launch.					
A. 3. (2).—Coal . . . . .	75,000	68,469	—6,531	—4,753	—1,778
Reduced consumption of coal.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapprop- —, print on, withdrawal or surrender.	Remainder un- adjusted + or —
-------------------------	----------------------	---------------------	------------------	--	-------------------------------------

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

—Bengal Pilot Service—*concd.*

A. 4.—Pilotage and Pilot Establishments:

A. 4. (1).—Pay of Officers:

Non-voted O.	7,50,000	} 7,73,300	7,13,756	-65,044	..	-65,044
S. (a) —1,200						

A large number of pilots was on leave out of India (Rs. 38,500) and the pay of some voted officers was provided under this head (Rs. 26,500). An anticipated saving of Rs. 51,600 was reported by the Bengal Government to the Government of India in December 1929. Out of this, a sum of Rs. 50,000 was set off against the probable saving under subhead 'O.'

Voted O.	48,000	} 86,000	74,709	+8,709	+9,700	-991
S. (b) 18,000						

See A. 4 (1).—Non-voted.

A. 4. (2).—Allowances,  
Honoraria, etc.

Non-voted O.	31,800	} 33,000	30,818	-2,182	..	-2,182
S. (a) 1,200						

The supplementary appropriation for cost of passages proved unnecessary.

Voted . . . . .	22,000	27,354	+5,354	+5,720	-366
-----------------	--------	--------	--------	--------	------

Higher travelling expenses of pilots.

A. 4. (3).—Contingencies . . . . .	4,700	9,694	+4,394	+4,394	..
------------------------------------	-------	-------	--------	--------	----

Due to the payment made to a Branch pilot in re-imbursment of the expenses incurred by him for his defence in a court assembled under Act XII of 1899 to investigate the causes of an accident.

B.—Directions (Headquarters Estab-  
lishments):

B. 1.—Pay of officers, . . . . .	48,000	48,000	..	..	..
----------------------------------	--------	--------	----	----	----

(a) Sanctioned on 6th February.

(b) Voted by the Legislative Assembly on 16th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Direction (Headquarters Establishment—<i>concid.</i></b>					
B. 2.—Pay of Establishments.	700	681	—19	—10	—9
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 5,500	6,930	6,926	—4	..	—4
S. (a) 1,430					
Voted . . .	500	1,490	+990	+890	+100
Under-estimate in the absence of previous actuals.					
B. 4.—Contingencies . . .	900	1,336	+436	+1,170	—734
See B. 3 (Voted.)					
<b>C.—Ports Establishments—Principal Officers and their Establishments:</b>					
C. 1.—Madras District:					
C. 1. (1).—Pay of Officers:					
O. 10,000	..	..	..	..	..
S. (b)—10,000					
C. 1. (2).—Grants-in-aid, Contributions, etc. . .					
O. 135	35	..	—35	..	—35
S. (c)—100					
C. 1. (3).—Other Charges:					
Non-voted O. 525	25	..	—25	..	—25
S. (c)—500					
Voted . . .	600	..	—600	—600	..
Due to delay in effecting a complete separation between the central and Provincial Mercantile marine work and in establishing a separate Central Mercantile Marine Department at Madras.					
C. 1. (4).—Establishment Charges paid to other Governments, Departments, etc. . .	3,400	..	—3,400	—3,400	..

See C. 1. (3) Voted.

(a) Sanctioned on 7th March.

(b) " 22nd March.

(c) " 29th March (communicated by Finance Department on 17th April 1920.)

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted +or—
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 1.—Madras District— <i>concl'd.</i>					
C. 1 (5).—Deduct— <i>Half share</i> <i>reconstruable from local</i> <i>Government.</i>					
O. —5,660	}	..	..	..	..
S. (a) 5,660					
C. 2.—Bombay District :					
C. 2. (1).—Pay of officers :					
O. 17,500	}	3,150	2,840	—310	..
S. (b)—14,350					
C. 2. (2).—Pay of Establish- ments	7,600	1,528	—6,072	—5,840	—232
The Central Mercantile Marine Department at Bombay was opened at a later date than anticipated.					
C. 2. (3).—Grants-in-aid contributions, etc. :					
O. 600	}	200	100	—100	..
S. (a)—400					
C. 2. (4).—Other Charges :					
Non-voted O. 5,300	}	1,004	811	—193	..
S. (a)—4,296					
Voted	33,000	31,222	—6,778	—4,000	—2,778
	See C. 2. (2).				
C. 2. (5).—Deduct— Amount recovered for Light House work	—2,000	..	+2,000	+2,000	..
No recovery was effected from the Light house Department owing to the principal Officer, Bombay not having been appointed <i>ex-officio</i> Superintendent of Light houses as originally proposed.					
C. 3.—Karachi District :					
C. 3. (1).—Pay of officers :					
Non-voted O. 10,600	}	..	..	..	..
S. (c)—10,600					
Voted	600	1,200	+600	+600	..

Special pay was sanctioned for a voted officer due to delay in the centralisation of Mercantile Marine work.

(a) Sanctioned on 7th March.

(b) Sanctioned as follows :—29th December, Rs. —1,350 ; 22nd March, Rs. —13,000.

(c) Sanctioned on 22nd March.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation, adjusted withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 3.—Karachi District— <i>contd.</i>					
C. 3. (2).—Pay of Estab- lishments.	4,950	5,639	—1,311	—1,517	+206
Establishment of the Central Mercantile Marine Department at Karachi was delayed.					
C. 3 (3).—Grants-in-aid, Con- tributions, etc.					
<i>O.</i> 300		..	..	..	..
<i>S. (a)</i> —300		..	..	..	..
C. 3. (4).—Other Charges:					
Non-voted <i>O.</i> 900					
<i>S. (a)</i> —900		..	..	..	..
Voted . . . . .	5,250	1,718	—3,532	—3,845	+313
	See C. 3 (2).				
C. 3. (5).—Deduct.—Amount recovered for Light- house work . . . .	—1,500	..	+1,500	+1,500	..
Lighthouse work was not done by the Ports and Pilotage Department during 1929-30.					
C. 4.—Aden District;					
C. 4. (1).—Pay of Officers					
<i>O.</i> 4,500		..	..	..	..
<i>S. (b)</i> —4,500		..	..	..	..
C. 4. (2).—Pay of Establish- ments . . . . .	4,500	5,215	+715	+980	—265
Due to grant of officiating pay and leave salary.					
C. 4. (3).—Grants-in-aid Con- tributions, etc.					
<i>O.</i> 160		4,500	4,158	—312	..
<i>S. (c)</i> 4,350					—312
C. 4. (4).—Other Charges:					
Non-voted					
<i>O.</i> 350		..	2,912	+2,912	..
<i>S. (c)</i> —350		..	2,912	..	+2,912
Provision for overtime allowance was made under "voted".					
Voted . . . . .	5,000	2,547	—2,453	+23	—2,476
	See C. 4 (4).—Non-voted.				

(a) Sanctioned on 29th March (communicated by Finance Department on 17th April 1930.)  
 (b) Sanctioned on 22nd March.  
 (c) Sanctioned on 7th March.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 4.—Aden District— <i>concl.</i>					
C. 4. (5).— <i>Deduct</i> .—Amount recovered for Light-house work . . .	—500 See C. 3 (5).	..	+500	+500	..
C. 5.—Calcutta District ;					
C. 5. (1).—Pay of Officers :					
Non-voted O. 38,300	38,503	38,502	—1	..	—
S. (a) 203					
Voted . . . . .	4,500	4,519	+19	+19	..
C. 5. (2).—Pay of Establishments . . . . .	27,000	27,775	+775	+1,058	—283
Under leave salary.					
C. 5. (3).— <i>Grants-in-aid Contributions, etc.</i>					
O. 1,200	1,213	1,213	..	..	..
S. (b) 13					
C. 5. (4).—Other Charges ;					
Non-voted O. 9,300	8,534	8,293	—241	..	—241
S. (c) —766					
Voted . . . . .	26,100	23,014	—3,086	—1,220	—1,866
Chiefly due to fewer Marine Courts of Enquiry having been held.					
C. 5. (5).— <i>Deduct</i> .—Amount recovered for Light-house work ;					
Non-voted . . . . .	..	—1,500	—1,500	..	—1,500
Due to increased recovery for light house work and classification of the receipts under voted and non-voted sections under orders of the Government of India communicated in July 1930.					
Voted . . . . .	—2,000	—1,000	+1,000	..	+1,000
See C. 5 (5)—Non-voted.					
C. 6.—Chittagong (Sub District) :					
C. 6. (1).—Pay of Officers					
O. 6,700	6,200	6,120	—80	..	—80
S. (d) —500					
C. 6 (2).—Pay of Establishments . . . . .	6,100	4,975	—1,125	—800	—325
C. 6 (3).— <i>Grants-in-aid, Contributions, etc.</i> . . . .	300	300	..	..	..

(a) Sanctioned as follows :—7th March, Rs. 110 ; 29th March, Rs. 93 (communicated by Finance Department on 17th April 1930).

(b) Sanctioned on 9th March (communicated by Finance Department on 17th April 1930).

(c) Sanctioned as follows :—7th March, Rs. —600 ; 9th March Rs. —206 (communicated by Finance Department on 17th April 1930).

(d) Sanctioned on 22nd March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Ports etc.— <i>contd.</i>					
C. 6.—Chittagong (Sub-District) — <i>contd.</i>					
C. 6. (4).—Other Charges :					
Non-voted O. 500	100	36	—64	..	—64
S. (a) —400					
Voted . . . . .	3,600	3,580	—20	+800	—820
The re-appropriation of Rs. 800, sanctioned on 27th February for repairs and running expenses of the motor launch "Kismet" proved unnecessary as the actual expense was less than estimated.					
C. 6. (5).—Deduct.—Amount recovered for Lighthouse work . . . . .	..	—600	—600	..	—600
	See C. 5 (5).				
C. 7.—Rangoon District ;					
C. 7. (1).—Pay of Officers :					
O. 35,640	33,094	37,453	—641	..	—641
S. (b) 2,454					
C. 7. (2).—Pay of Establishments . . . . .	28,498	19,380	—9,138	—9,116	—22
Under additional establishment due to delay in the separation of central and Provincial Mercantile Marine work.					
C. 7. (3).—Grants-in-Aid, Contributions, etc. . . . .	1,200	1,200	..	..	..
C. 7. (4).—Other Charges ;					
Non-voted O. 7,970	23,147	9,300	—13,847	..	—13,847
S. (b) 15,177					
Additional funds obtained were not fully utilised as certain officers did not claim the Burma allowance during the year.					
Voted . . . . .	7,302	10,008	+2,706	+2,460	+246
Mainly due to the adjustment of one-third share of the rent of the building hired for the Central and Provincial establishment employed on Mercantile Marine work. The adjustment was made with reference to the decision arrived at in the course of the year.					
C. 7. (5).—Deduct.—Share recovered from Provincial Government O. ..	—24,882	—25,714	—832	..	—832
S (c) —24,882					

(a) Sanctioned on 24th March (communicated by Finance Department on 17th April 1930).

(b) Sanctioned on 7th March.

(c) Sanctioned as follows:—7th March, Rs. —27,532; 29th March, Rs. 2,900 (communicated by Finance Department on 17th April 1930).

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C. Ports Establishments, etc.— <i>concl'd.</i>					
C. 7.—Rangoon District— <i>concl'd.</i>					
C. 7. (6).— <i>Deduct.</i> —Amount recovered for Light house work :					
Non-voted . . . . .	—5,000	—3,880	+1,120	..	+1,120
Provisional figures only were entered in the budget. The actual recovery was calculated after the close of the year on data furnished as to the time spent by the Principal officer and his staff on lighthouse work.					
Voted . . . . .	—3,000	—6,320	—3,320	..	—3,320
See C. 7. (6) Non-voted.					
D.—Ports Establishments—Shipp- ing Offices :					
D. 1.—Bombay District :					
D. 1. (1).—Pay of Officers . . . . .	37,160	30,630	—6,530	—950	—5,580
Partly due to deputation and leave out of India of an officer.					
D. 1. (2).—Pay of Establish- ments . . . . .	27,812	28,237	+425	+1,410	—985
D. 1. (3).—Other Charges . . . . .	35,810	35,947	137	+1,485	—2,348
The re-appropriation of Rs. 3,245 sanctioned on 29th March (included in the net modification of Rs. 1,435) proved unnecessary as savings accrued against the original grant on several items of a fluctuating nature.					
D. 2.—Calcutta District :					
D. 2. (1).—Pay of Officers . . . . .	39,800	39,814	+14	+14	..
D. 2. (2).—Pay of Establish- ments . . . . .	27,600	29,737	+2,137	+2,137	..
Partly under temporary establishment (Rs. 1,000) and partly under additional staff sanctioned during the year (Rs. 1,000).					
D. 2. (3).—Other Charges . . . . .	30,500	9,620	—880	—699	—181
E.—Ports Establishments—Ship Sur- vey Department :					
E. 1.—Bombay District :					
E. 1. (1).—Pay of Officers					
O. 75,612	76,308	74,196	—2,112	..	—2,112
S. (a) 696					
E. 1. (2).—Pay of Establish- ments . . . . .	8,324	7,659	—665	..	—665

(a) Sanctioned on 7th March.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation. withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>E.—Ports Establishments—Ship Survey Department—<i>contd.</i></b>					
<b>E. 1.—Bombay District—<i>contd.</i></b>					
<b>E. 1. (3).—Allowances, Ho- noraria, etc. :</b>					
Non-voted O. 34,158	30,628	29,303	-1,325	..	-1,325
S. (a)—3,530					
Voted . . . . .	666	593	-73	..	-73
E. 1. (4).—Contingencies .	6,200	5,686	-514	..	-514
E. 1. (5).—Grants-in-aid, Con- tributions, etc. . . . .	2,400	2,400	..	..	..
E. 1. (6).—Deduct—Amount recovered from provin- cial Government .	-4,169	-3,373	+796	..	+796
Small recovery due to smaller expenditure.					
<b>E. 2.—Karachi District :</b>					
E. 2. (1).—Pay of Officers .	14,600	14,405	-195	..	-195
E. 2. (2).—Pay of Establish- ments . . . . .	3,760	3,455	-295	..	-295
<b>E. 2. (3).—Allowances, Ho- noraria, etc.</b>					
Non-voted . . . . .	3,930	2,344	-1,586	..	-1,586
The provision for travelling allowance remained unutilised.					
Voted . . . . .	48	48	..	..	..
E. 2. (4).—Contingencies .	605	394	-211	..	-211
Result of economy.					
E. 2. (5).—Grants-in-aid, Contributions, etc. .	600	600	..	..	..
E. 2. (6).—Deduct—Amount recovered from Pro- vincial Government .	-1,206	-1,021	+185	..	+185
See E. 1. (6).					

(a) Sanctioned as follows :—7th March, Rs. -1,430; 29th March Rs. -2,100 (communicated by Finance Department on 17th April 1930.)

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department— <i>contd.</i>					
E. 3.—Calcutta District :					
E. 3. (1).—Pay of Officers					
O. 79,900	83,830	79,330	—4,500	..	—4,500
S. (a) 3,930					
The supplementary appropriation sanctioned for the leave salary of an officer was not required as the latter was not drawn during the year.					
E. 3. (2).—Pay of Establish- ments	9,200	7,737	—1,463	—1,309	—154
E. 3. (3).—Allowances, Hono- raria, etc.					
O. 22,800	23,811	23,204	—607	..	—607
S. (b) 1,011					
E. 3. (4).—Contingencies	8,500	6,435	—2,065	..	—2,065
Mainly due to less expenditure on repairs and outfit of a launch (Rs. 1,200), and reduced consumption of coal (Rs. 900).					
E. 3. (5).—Grants-in-aid, Con- tributions, etc.	2,400	2,400	..	..	..
E. 3. (6).—Deduct.—Amount recovered from provin- cial Governments :					
Non-voted	—27,500	—27,125	+475	..	+475
Voted	—5,800	—4,724	+1,076	..	+1,076
Due to less expenditure chiefly under E. 3 (2) and E. 3 (4).					
E. 4.—Chittagong (Sub District) :					
E. 4. (1).—Establishment and other Charges paid to other Governments, De- partments, etc.	1,000	1,000	..	..	..
E. 5.—Rangoon District :					
E. 5. (1).—Pay of Officers					
O. 18,000	30,320	30,320	..	..	..
S. (c) 12,320					
E. 5. (2).—Pay of Establish- ments	200	..	—200	..	—200
Due to non-entertainment of a peon.					

(a) Sanctioned as follows :—7th March, Rs. 3,850 ; 29th March Rs. 50 (communicated by Finance Department on 17th April 1930.)

(b) Sanctioned as follows :—7th March, Rs. 1,091 ; 29th March Rs. —50 (communicated by the Finance Department on 7th April 1930.)

(c) Sanctioned on 7th March.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, un- withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department— <i>concl'd.</i>					
E. 5.—Rangoon District— <i>concl'd.</i>					
E. 5. (3).— <i>Allowances, Hono- raria, etc.</i>					
O. 3,590	17,734	12,062	—5,672	..	—5,672
S. (a) 14,144					
The additional funds obtained were not fully utilised as certain officers did not claim the Burma allowance during the year.					
E. 5. (4).— <i>Grants-in-aid, Con- tributions, etc.</i>					
O. 600	1,200	1,200	..	..	..
S. (a) 600					
E. 5. (5).— <i>Deduct.—Amount recovered from Provin- cial Government</i>					
O. ..	—25,564	—23,310	+2,254	..	+2,254
S. (b) —25,564					
Represents recovery of 55 per cent. of the cost of the Joint staff from the Provincial Government. The recovery fell short of expectations.					
F.—Training Ship :					
F. 1.—Pay of Officers					
Non-voted O. 22,200	20,400	20,400	..	..	..
S. (c) —1,800					
Voted . . . . .	44,921	42,245	—2,676	—2,600	—76
F. 2.—Pay of Establishments .	37,950	35,477	—2,473	—2,350	—123
F. 3.—Allowances, Honoraria, etc.					
Non-voted O. 1,700	2,000	2,074	+74	..	+74
S. (d) 300					
Voted . . . . .	23,381	18,051	—5,330	—4,900	—430
Smaller expenditure on fees owing to short attendance at meetings of the Governing Body.					

(a) Sanctioned on 7th March.

(b) Sanctioned as follows :—7th March, Rs. —27,064; 29th March, Rs. 1,500 (communicated by Finance Department on 17th April 1930).

(c) Sanctioned as follows :—4th December, Rs. —300; 22nd March, Rs. —1,500 (communicated by Finance Department on 17th April 1930).

(d) Sanctioned on 4th December.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Training Ship :—<i>conold.</i></b>					
<b>F. 4.—Supplies and Services :</b>					
F. 4. (1).—Boarding of Cadets . . . . .	23,000	20,688	—2,312	—2,310	—2
Due to favourable purchase of a cadets mess.					
F. 4. (2).—Prizes, Education, Instruments and Books . . . . .	5,610	5,104	—506	—495	—11
F. 4. (3).—Recreation and Sports . . . . .	2,938	2,962	+24	..	+24
F. 4. (4).—Stores and Water . . . . .	46,000	46,733	—267	..	—267
F. 4. (5).—Maintenance charges (annual repairs and docking) . . . . .	25,000	35,022	+10,022	+10,840	—818
Due to extra maintenance work necessitated during the dry docking in December 1929.					
F. 4. (6).—Mooring Hire . . . . .	1,400	1,535	+135	+150	—15
Due to an increase in the charges for mooring.					
F. 4. (7).—Miscellaneous . . . . .	1,500	1,661	+161	+50	+111
Unforeseen expenditure.					
F. 4. (8).—Laundry . . . . .	800	516	—284	—235	—49
Over-estimated due to lack of experience.					
F. 5.—Contingencies . . . . .	2,600	2,859	+259	+250	+9
Increased expenditure on service postage and local purchase of stationery.					
F. 7.— <i>Grants-in-aid, Contributions, etc.</i> . . . . .	600	600	..	..	..
<b>G.—Miscellaneous :</b>					
G. 1.—Pay of Officers . . . . .	4,700	4,753	—7	..	—7
G. 2.—Pay of Establishments . . . . .	780	751	—29	..	—29
G. 3.—Allowances, Honoraria, etc. . . . .	2,320	2,051	—169	..	—169
G. 4.—Contingencies . . . . .	240	1,987	+1,747	+2,700	—953
Due to charges incurred in connection with salvage of wrecks in the Bombay Presidency which were not provided for in the Central budget as they were previously borne by the Northern and Southern Group Ports Fund.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
L.—Marine Engineering State Schol- arships . . . . .	4,500	3,624	—876	—850	—26		
Savings occurred mainly in the provision for passage of scholars (Rs. 254), advertising charges and contingencies (Rs. 250) and travelling allowance (Rs. 300).							
M.—English Charges (High Commis- sioner) on Stores, etc. . . . .	2,000	891	—1,109	..	—1,109		
Payments amounting to Rs. 200 carried forward to 1930-31. Balance of saving due to rounding of the grant.							
N.—Loss or Gain by Exchange . . . . .		6	+6	+10	—4		
O.— <i>Deduct</i> .—Probable Savings ; Non-voted . . . . .	—50,000	..	+50,000	..	+50,000		
Fully realised.							
Voted . . . . .	—7,000	..	+7,000	+7,000	..		
Totals . . . . .	{ Non-voted	Gross . . . . .	13,07,596	12,60,350	—47,246	..	—47,246
		Deductions . . . . .	—83,046	—82,129	+917	..	+917
		Net . . . . .	12,24,550	11,78,221	—46,329	..	—46,329
	{ Voted	Gross . . . . .	11,27,175	10,86,702	—40,473	—4,000	—36,473
		Deductions . . . . .	—20,175	—16,438	+3,737	+4,000	—263
		Net . . . . .	11,07,000	10,70,264	—36,736	..	—3,736

## IMPORTANT COMMENTS.

*General.*

The saving in the Voted grant which comes to about 3 per cent. is mainly due to delay in establishing the Central Mercantile Marine Department at Bombay, Karachi and Madras.

In the Non-voted section the saving is about 3.8 per cent. and is chiefly due to the additional funds obtained for the payment of Burma allowance not having been fully utilised.

*Sanction to reappropriation.*

It will appear from the footnotes showing the dates of sanction to certain modifications in the non-voted appropriations relating to some sub-heads

under the grant [*e.g.*, C1(3), C3(3), etc.], that the dates of sanction differ from the dates on which they were communicated by the Government of India, Finance Department.

It appears that some of the modifications were actually sanctioned by the Government of India, Commerce Department under their own powers, but were communicated to audit through the Government of India, Finance Department.

It seems desirable that only those modifications, which are not within the competence of the Commerce Department to sanction, should in future be communicated through the Government of India, Finance Department so as to secure uniformity in the exhibition of these modifications in the Appropriation Accounts as suggested in my comments below the Account for Ecclesiastical. Strictly speaking too, copies of sanctions endorsed by the Finance Department after the close of the year should not be treated as amounting to sanction by that Department (and exhibited in column 2 of the appropriation account), as modifications cannot be sanctioned after the financial year has closed.



## GRANT No. 46—LIGHT HOUSES AND LIGHTSHIPS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Granted, to pay the salaries and other Expenses in connection with LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender. + or —	Remainder unadjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "27—(1) LIGHT HOUSES AND LIGHTSHIPS."</b>					
<b>A.—Direction (Head Quarters) Establishments:</b>					
<b>A. 1.—Pay of officers.</b>					
Non-voted O. . . . .	12,800	12,394	—6	..	—6
S. (a) 12,800 } . . . . .					
Voted . . . . .	57,100	20,800	—36,300	—35,433	—867
The saving is mainly due to (i) pay of the Inspector of Light houses (Head Quarters) being treated as "non-voted charge (Rs. 12,000), (ii) non-appointment of the Inspector of Light Houses Rangoon during the course of the year (Rs. 12,000) and (iii) late appointment of the two Foremen mechanics and their pay not being charged to this head as they were classified as non-gazetted officers.					
<b>A. 2.—Pay of Establishments</b> . . . . .	20,800	15,241	—5,559	—5,245	—314
Due mainly to the non-employment of the full complement of sanctioned staff.					
<b>A. 3.—Allowances, Honoraria, etc.</b>					
Non-voted O. . . . .	4,500	2,757	—2,763	..	—2,763
S. (a) 4,500 } . . . . .					
Due to less touring. The saving was surrendered to the Finance Department on the 15th March 1930, but was not accepted being too late.					
Voted . . . . .	26,000	13,436	—12,564	—11,120	—1,444
Due to allowances of the Inspector of Lighthouses being treated as non-voted (Rs. 5,000) and to late or non-appointment of staff (Rs. 7,400).					
<b>A. 4.—Supplies and Services</b> . . . . .	2,000	1,766	—234	..	—234
<b>A. 5.—Contingencies</b> . . . . .	2,000	4,109	+ 2,109	+ 2,500	—391
Mainly to heavy expenditure on advertisements in connection with the recruitment of the Foremen Mechanics not foreseen in Budget.					
<b>A. 6.—Contribution to Depreciation Fund</b> . . . . .	1,24,000	1,07,565	—16,445	..	—16,445
Over-estimated.					

(a) sanctioned on 19th December.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Direction (Head Quarters) Establishment—<i>contd.</i></b>					
A. 7.—Contributions to Additions and Replacements Reserve Fund	1,13,000	80,323	—32,677	..	—32,677
			<i>Vide A. 6.</i>		
A. 8.—Cost of Account and Audit Staff	14,000	10,464	—3,536	..	—3,536
The actual cost worked out by the Director of Commercial Audit after the close of the year fell short of the Budget provision made by the Department.					
A. 9.—Pensionary Charges	21,000	18,132	—2,868	+15,200	—18,068
The basis on which the contribution was to be calculated not being settled at the time of the budget, an exact estimate could not be framed. The reappropriation of Rs. 15,200 was not utilised due to the decision that the Lighthouse Department should pay pensionary contributions only in respect of the staff as from the 1st April 1929, i.e., the date of commercialisation of the Department. As the decision was arrived at after the close of the year the final saving could not be surrendered.					
A. 10.—Contribution by Government to Provident Fund	5,000	880	—5,120	—3,800	—1,320
Over-estimated in the absence of definite information.					
A. 11.—Cost of portion of Commerce Department Establishments.	13,500	12,683	—817	—600	—217
A. 12.—Overhead charges					
Non-voted	..	3,880	+3,880	..	+3,880
The decision that the contribution on account of the pay and allowances of the Principal officers, Mercantile Marine Department should be treated as "non-voted" and not a "voted" charge was arrived at late after the close of the year.					
Voted	25,000	15,870	—9,130	—1,800	—7,330
The decision regarding the actual contribution payable was arrived at after the close of the year.					
A. 13.—Contribution to General Reserve Fund of Light houses and Lightships	1,26,800	5,57,518	+4,30,718	..	+4,30,718
Due to the receipts realised being more and the expenditure less than originally anticipated. The net excess remained uncovered as the commercial accounts of the Lighthouse Department were prepared, under the rules governing that Department, after the close of the Government accounts for March Final, when the true position was known.					
A. 14.—Other Establishments (including charges incurred in England)	..	6,153	+6,153	+4,600	+1,553

See A. 16. The expenditure includes exchange.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Direction (Head Quarters) Establishments—concl'd.</b>					
A. 15.— <i>Deduct.</i> —English Charges (High Commissioner) on Establishment . . . . .	..	6,153	—6,153	₹—4,600	₹—1,553
See A. 14.					
A. 16.—English Charges (High Commissioner) on Establishment. . . . .	..	6,102	+6,102	+4,600	₹+1,502
Allowances and travelling expenses, and expenditure connected with two recruitments, provision for which was originally made in grant No. 85. The appropriation in this grant was only advised after the close of the year.					
A. 17.—Loss or Gain by Exchange . . . . .	..	51	+51	..	+51
<b>B.—Madras District: Light Houses—Working Expenses:</b>					
B. 1.—Pay of Establishments . . . . .	33,750	39,851	+6,101	..	+6,101
Due chiefly to the adjustment of pay and allowances of the light keepers attached to the lighthouses at Vakalapudi and Madras. See Notes.					
B. 2.—Allowances, Honoraria, etc . . . . .	10,400	11,324	+924	+450	+474
Due to more expenditure under "Allowances" than anticipated.					
B. 3.—Supplies and Services . . . . .	17,150	11,598	—5,552	—2,400	—3,152
Due to less expenditure under repairs to Light-houses as these were completed before they were handed over to the Central Government on 1st April 1929. Why the final saving was not surrendered remains unexplained.					
B. 4.—Contingencies . . . . .	3,000	3,651	+651	+450	+201
B. 5.—Grants-in-aid, Contributions, etc. . . . .	1,500	3,000	₹+1,500	+1,500	..
Due to increase in the payment of the annual contribution for the up-keep of the light house at Madras.					
B. 6.—Miscellaneous . . . . .	200	45	—155	..	—155
B. 7.— <i>Deduct.</i> —Establishment charges recovered from the Minor Ports Fund . . . . .	..	—10,840	—10,840	..	₹—10,840

The recoveries represent the cost of pay and allowances, etc., of the Light-keepers at Vakalapudi and Madras. See Notes.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>C.—Bombay District :—Light Houses—</b>					
Working Expenses:					
C. 1.—Pay of Establishments . . . . .	12,656	7,696	—4,960	—3,381	—1,579
Due to reduction of establishment at the Oyster Rock Lighthouse.					
C. 2.—Allowances, Honoraria, etc. . . . .	3,400	1,481	—1,919	—1,735	—184
Due to reduction of establishment at the Oyster Rock Lighthouse and consequent smaller expenditure on allowances.					
C. 3.—Supplies and Services . . . . .	6,601	8,096	+1,495	+4,021	—2,526
Represents mainly additional expenditure on repairs to Lighthouses. The net saving is due to economy, and to the expenditure on the supply of water for which provision originally existed under this head, having been classified under "C. 4."					
C. 4.—Contingencies . . . . .	..	1,167	+1,167	+1,165	+2
Represents expenditure on the supply of water to the Lighthouse crew, for which provision was made under "C. 3".					
C. 5.—Grants-in-aid, Contributions, etc. . . . .	6,843	7,820	+977	+978	—1
Due to increased expenditure on grants-in-aid to local lights.					
<b>D.—Karachi District:</b>					
D. 1.—Light Houses—Working Expenses:					
D. 1 (1).—Pay of Establishments . . . . .	7,000	6,907	—93	—89	—24
D. 1 (2).—Supplies and Services . . . . .	13,700	14,320	+620	+3,100	—2,480
Due mainly to the payment of Rs. 2,285 to the Port Trust, Karachi, being the amount drawn from the Treasury for payment to the Port Trust defalcated by a clerk in the Office of the Port Officer Karachi in 1927-28. The excess was partially counterbalanced by a saving of Rs. 1,670 owing to the non-utilisation of the provision for telephone rent, the expenditure thereon having been debited under "D. 1 (3)". The additional appropriation which was intended to meet extra expenditure on stores, repairs, etc., proved largely unnecessary.					
D. 1 (3).—Contingencies . . . . .	800	4,914	+4,114	+2,486	+1,628
Due to the loss on the defalcations in the Port Office, Karachi, in 1927-28 (Rs. 2,786) and the expenditure on telephone rent for which provision existed under "D. 1 (2)" having been debited to this head (Rs. 1,670). The excess was partially counterbalanced by smaller expenditure on other items of contingent expenditure (Rs. 342). The amount re-appropriated (Rs. 2,486) to meet the ultimate excess was inadequate.					
D. 1 (4).—Deduct.—Amount recovered from other Governments, Departments, etc. . . . .	..	—66	—66	..	—66
Represents recovery of a moiety of the maintenance charges of the Indus Beacons, from the Indus River Commission.					

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## D.—Karachi District—concd.

## D. 2.—Light Ships—Working Expenses :

D. 2 (1).—Pay of Establishments . . . . .	12,280	11,199	—1,081	—1,153	+72
---	--------	--------	--------	--------	-----

D. 2 (2).—Supplies and Services . . . . .	19,000	18,799	—201	+600	—801
---	--------	--------	------	------	------

The additional appropriation was obtained to meet extra expenditure necessitated by the vessel remaining in dock longer than anticipated, and proved unnecessary as savings accrued in the original provision owing to smaller expenditure on rations.

D. 2 (3).—Contingencies . . . . .	720	300	—420	—400	—20
-----------------------------------	-----	-----	------	------	-----

Due mainly to the non-utilisation of the provision for compensations under the Workmen's Compensation Act.

## E.—Aden District :—Light Houses—Working Expenses :

E. 1.—Pay of Establishments . . . . .	7,838	7,450	—388	..	—388
---------------------------------------	-------	-------	------	----	------

E. 2.—Allowances, Honoraria, etc. . . . .	..	4,219	+4,219	+3,834	+385
---	----	-------	--------	--------	------

Represents expenditure on ration allowances to Mechanics (Rs. 360) and the Light-house crew (Rs. 2,209) for which provision existed under "E. 1" and "E. 3" respectively and also on allowance paid to the Manager of the Perim Coal Company, for acting as the Customs Collector, Perim for collection of light dues (Rs. 1,650).

E. 3.—Supplies and Services . . . . .	3,862	4,348	+484	—803	+1,287
---------------------------------------	-------	-------	------	------	--------

Partly due to (i) under—estimates for consumable stores and (ii) inclusion of expenditure on repairs to the Light Keeper's quarters for which no provision was made. The net reappropriation of Rs. 803 was not, therefore, justified.

E. 4.—Contingencies . . . . .	24,800	23,550	—1,250	—629	—621
-------------------------------	--------	--------	--------	------	------

E. 5.—Grants-in-aid, Contributions, etc. . . . .	4,500	5,845	+1,345	+1,610	—265
--	-------	-------	--------	--------	------

Represents an increase in the contribution for the up-keep of the Ras Marshag Light at Aden.

## F.—Calcutta District :

## Light Houses—Working Expenses :

F. 1.—Pay of Establishments . . . . .	4,000	3,204	—796	—697	—99
---------------------------------------	-------	-------	------	------	-----

Budget included Rs. 624 on account of provision allowance which is correctly adjustable under F. 2.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, adjusted withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Calcutta District—concl'd.</b>					
Light houses—Working Expenses—concl'd.					
F. 2.—Allowances, Honoraria, etc. . . . .	100	620	+520	+624	—104
			See F. 1.		
F. 3.—Supplies and Services . . . . .	1,162	..	—1,162	..	—1,162
			No expenditure was incurred.		
F. 4.—Contingencies . . . . .	2,678	1,135	—1,543	—168	—1,375
			Mainly due to non-utilisation of the provision for installation of telephone connection between False point Light House and the nearest Port Office.		
F. 5.—Establishment Charges, etc., paid to Other Governments, Departments, etc. . . . .	1,060	1,228	+168	+168	..
			Payment of compensatory allowance to the Sub-Assistant Surgeon on the False Point Light House was not provided in the original estimates.		
<b>G.—Rangoon District :</b>					
G. 1.—Light Houses—Working Expenses :					
G. 1 (1).—Pay of Establishments . . . . .	40,088	44,348	+4,260	+4,300	—40
			Due mainly to the cost of relief light keepers for local lights having been provisionally met from Central Funds instead of from Local Funds pending complete separation of the relief staff for general and local lights.		
G. 1 (2).—Allowances, Honoraria, etc. . . . .	9,114	10,161	+1,047	+1,170	—123
			See Sub-Head G. 1. (1).		
G. 1 (3).—Supplies and Services . . . . .	41,708	65,230	+23,522	+22,675	+847
			Due mainly to larger expenditure on repairs.		
G. 1 (4).—Contingencies . . . . .	100	82	—18	..	—18
<b>G. 2.—Light ships Working Expenses :</b>					
G. 2 (1).—Pay of Officers . . . . .	19,116	17,962	—1,154	—940	—214
G. 2 (2).—Pay of Establishments . . . . .	25,279	25,134	—145	—719	+574
G. 2 (3).—Allowances, Honoraria, etc. . . . .	7,790	8,832	+1,042	+1,499	—457
			Mainly due to amount payable in lieu of rations to two Relief lightship officers having originally been provided for under "Supplies and Services" instead of under this head.		



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

G.—Rangoon District—*conold.*G. (2).—Light Ship: Working Expenses—*conold.*

G. 2. (4).—Supplies and Services 1,11,305 74,556 —36,749 —32,974 —3,775

Mainly due to (i) the fact that a sum of Rs. 10,400 set aside for the replacement of the anchor and cables of the lightvessel "Saraoti" was not required during the year (ii) smaller expenditure on repairs (Rs. 6,000) owing to postponement and (iii) on stores (Rs. 10,000).

G. 2 (5).—Contingencies . 6,300 5,964 —336 . —336

G. 2 (6).—Grants-in-aid, contributions, etc. . 4,000 4,236 +236 +236 ..

G. 2 (7).—Establishment Charges paid to other Governments, etc. . 75,000 54,129 —20,871 —2,500 —18,371

Due to smaller expenditure on vessels employed in tending lights than anticipated. See Notes.

Totals	{	Non-voted . . .	18,300	19,411	+1,111	..	+1,111
		Voted :	Gross . . .	10,90,000	13,85,482	+2,95,482	—28,800 +3,24,282
			Deductions . .	—17,059	—17,059	—4,600	—12,459
			Net . . .	10,90,000	13,68,423	+2,78,423	—33,400 +3,11,823

## NOTES.

"B. 1. Pay of Establishments" and "B. 7. Deduct—Establishment charges, etc."—The final excess under the former and the unrectified saving under the latter were due to failure to secure necessary provision of funds by reappropriation during the year under both the heads though the adjustment was anticipated in January 1930.

G. 2 (7).—The savings suggest that a larger amount could have been offered for surrender.

## IMPORTANT COMMENTS.

The voted excess during the year is about 25.5 per cent. of the total grant and indicates defective budgeting and control. The failure in estimating the requirements under sub-head A-13 either originally or subsequently is mainly responsible for the excess under the Grant.

In the non-voted section also the excess represents about 6 per cent. of the final appropriation and is contributed chiefly by the uncovered excess of Rs. 3,880 under sub-head A-12.

2. This was the first year of the new Grant, which possibly accounts for the defective budgeting mentioned above.

## GRANT No. 47.—SURVEY OF INDIA.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, un- withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPART- MENTS".</b>					
<b>A.—Controlling and Administrative Staff :</b>					
A. 1.—Pay of Officers.					
Non-voted . . . . .	1,27,700	1,29,642	+1,942	+2,000	—58
Leave salary was drawn by one officer in India.					
Voted. . . . .	15,500	18,137	+2,637	+2,000	+637
Due to payment of leave salary of an officer.					
A. 2.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	15,500	20,947	+5,447	+5,700	—253
Under "cost of passages."					
Voted . . . . .	3,100	3,102	+2	..	+2
<b>B.—Headquarters offices :</b>					
B. 1.—Pay of Officers.					
Non-voted . . . . .	73,500	78,834	+5,334	+5,300	+34
A non-voted officer was posted in place of a voted officer budgeted for.					
Voted. . . . .	1,38,900	1,34,782	—4,118	—2,000	—2,118
B. 2.—Pay of Establishments					
Non-voted . . . . .	36,400	36,333	—67	..	—67
Voted. . . . .	6,92,300	6,90,801	—1,799	..	—1,799
B. 3.—Allowances, Honoraria, etc.					
Non-voted . . . . .	28,400	24,252	—4,148	—4,000	—148
Mainly to non-payment of house rent allowance to certain officers whose families did not come out to India (Rs. 3,600).					
Voted . . . . .	46,400	42,169	—4,231	..	—4,231
Provision for house rent allowance of two draftsmen, who could not be appointed during the year, was not utilised.					
B. 4.—Customs Duty on Stores	15,900	16,343	—5,557	..	—5,557
Certain Stores indented for from England were not received during the year.					

Major Head and Subhead.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender. + or —	Remainder unadjusted + or —
-------------------------	------------------------	------------------------	---------------------	---	-----------------------------------

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

**B.—Headquarters offices :—concl'd.**

B. 5.—Other Supplies and Services . . . . .	90,900	81,467	—9,433	+2,700	—11,533
---	--------	--------	--------	--------	---------

Due to economy in the use of Chemical and printing materials (Rs. 3,400) and adjustment of charges for construction and repairs under the separate subhead "D. D. Works" (about Rs. 6,000). See Notes.

B. 6.—Contingencies . . . . .	90,900	89,116	—1,784	..	—1,784
-------------------------------	--------	--------	--------	----	--------

B. 7.—Grants-in-aid . . . . .	..	600	+600	+600	..
-------------------------------	----	-----	------	------	----

Represents charges on account of contributions for passages of Military officers on probation in Civil employ.

**C.—Mathematical Instrument Office :**

**C. 1.—Pay of Officers.**

Non-voted . . . . .	9,600	11,070	+1,470	+1,500	—30
---------------------	-------	--------	--------	--------	-----

Due to leave out of India of an officer for a shorter period than originally contemplated.

Voted . . . . .	24,800	24,522	—278	..	—278
-----------------	--------	--------	------	----	------

C. 2.—Pay of Establishments . . . . .	2,08,700	2,14,368	+5,668	+5,700	—32
---------------------------------------	----------	----------	--------	--------	-----

Under temporary establishment.

**C. 3.—Allowances, Honoraria, etc.**

Non-voted . . . . .	2,000	+1,937	—13	..	—13
---------------------	-------	--------	-----	----	-----

Voted . . . . .	9,000	11,425	+2,425	+2,600	—175
-----------------	-------	--------	--------	--------	------

Due mainly to large expenditure on overtime work.

C. 4.—Customs Duty on Stores . . . . .	45,000	35,215	—9,785	—600	—9,185
--	--------	--------	--------	------	--------

Certain stores indented for from England were not received during the year.

C. 5.—Other Supplies and Services . . . . .	94,500	86,025	—8,475	—2,000	—6,475
---	--------	--------	--------	--------	--------

Smaller expenditure on extra departmental charges owing to a fall in the demand for manufactured instruments and other stores.

C. 6.—Contingencies . . . . .	35,900	16,028	—19,872	—13,800	—6,072
-------------------------------	--------	--------	---------	---------	--------

Due to non-utilisation of the provision for rent of office buildings as it was decided by the Director of Commercial Audit that no adjustment was required to be made in this connection during the year.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder Un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Survey Parties—General :					
D. 1.—Pay of Officers					
Non-voted . . . . .	4,23,900	4,17,118	—6,782	—5,500	—1,282
Voted . . . . .	5,90,500	5,55,433	—35,067	..	—35,067
Partly to Suspension of an officer for about 11 months. (Rs. 11,000).					
D. 2.—Pay of Establishments					
Non-voted . . . . .	23,300	17,665	—5,635	—5,600	—35
Due to grant of leave out of India to one officer.					
Voted . O. 15,90,500 } .	16,07,500	16,93,831	+86,331	+1,03,000	—16,669
S. (a) 17,000 }					
Mainly due to the employment of more temporary establishment than provided for to cope with additional paid for work received after the framing of the budget.					
D. 3.—Allowances, Honoraria, etc.					
Non-voted . . . . .	77,700	89,846	+12,146	..	+12,146
Due to larger expenditure for cost of passages of officers and their families. The excess remained uncovered as additional appropriation asked for from Government was not sanctioned.					
Voted O. 5,55,800 } .	5,75,800	5,48,613	—27,187	..	—27,187
S. (a) 20,000 }					
Due to smaller expenditure on daily rates and rail fare on account of abandonment of surveys in Mari-Bugti area in the North-West Frontier (about Rs. 12,000), shorter field season in the Eastern Circle areas (about Rs. 5,000) and marching of khalsis in Burma instead of going by rail and steamer (about Rs. 9,700). The supplementary grant proved unnecessary.					
D. 4.—Purchase and Maintenance of Stores, tents, etc.					
O. 1,13,600 } .	1,23,600	1,21,338	—2,262	..	—2,262
S. (a) 10,000 }					
D. 5.—Conveyance of Tents, Stores, Records, etc. .					
O. 3,00,900 } .	3,85,900	3,75,272	—10,628	..	—10,628
S. (a) 85,000 }					
Mainly due to abandonment of Mari Bugti surveys in North-West Frontier and also operations on the Burma Frontier.					
D. 6.—Jungle clearing and Line Cutting . . . . .	39,000	23,736	—15,264	..	—15,264
Mainly due to the abandonment of forest surveys in Madras as decided by the local Government after the framing of the estimates.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Survey Parties—General:—<i>concd.</i></b>					
D. 7.—Other Supplies and Services					
O. 1,51,300 }	1,96,350	1,85,968	—10,332	—1,400	—8,932
S. (a) 45,000 }					
	See D. 5.				
D. 8.—Contingencies					
O. 1,62,500 }	1,70,500	1,58,570	—11,930	..	—11,930
S. (a) 8,000 }					
Due to smaller contingent expenditure as (i) general conditions proved to be easier in the localities of operations than contemplated at the time of framing the estimates and (ii) the Mari-Bugti and Burma Frontier surveys were abandoned. The Supplementary grant proved unnecessary.					
D. 9.—Works	18,600	..	—18,600	—18,600	..
Due to adjustment of works expenditure under a separate minor head outside the charges of the Survey Department proper. See Sub-head "D. D. Works".					
D. 10.—Warm clothing.					
O. 84,100 }	96,100	87,708	—8,392	..	—8,392
S. (a) 12,000 }					
	See D. 5.				
D. 11.—Grants-in-aid	..	3,004	+3,004	..	+3,004
See B. 7. The excess remained uncovered as additional appropriation asked for from Government was not sanctioned.					
D. D.—Works	..	22,676	+22,676	+24,000	—1,924
See B. 5. and D. 9.					
<b>E.—Deduct — Establishment and other charges recovered from other Governments, Departments, etc.:</b>					
E. 1.—Burma	—4,40,000	—4,30,971	+9,029	+10,000	—971
Due to abandonment of frontier surveys for political reasons.					
E. 2.—Punjab	—2,85,300	—4,73,398	—1,88,098	—59,000	—1,29,098
Additional paid for work was received from the Punjab Government in connection with the Bhakra Dam Project after the framing of the estimates. See Notes.					
E. 4.—Assam	—6,600	—7,191	—591	..	—591
E. 5.—Bengal	—3,000	—3,000	..	..	..

(a) Voted by the Legislative Assembly on 18th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>E.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.—concd.</i>					
E. 6.—Central Provinces . . . . .	—22,900	—20,801	+2,099	+1,400	+699
Less work was done.					
E. 7.—Marine Department . . . . .	—1,200	—1,200	..	..	..
E. 8.—Army Department . . . . .	—1,43,400	—1,36,739	+6,661	—30,000	+36,661
Due to expenditure on cost of military escorts having proved less than that originally contemplated on account of the abandonment of the Mari-Bugti Surveys. See Notes.					
E. 9.—East Indian Railway . . . . .	—11,300	—7,834	+3,466	+4,000	—1,134
Less work was done.					
E. 10.—Hyderabad . . . . .	—75,000	..	+75,000	+75,000	..
Due to payment of contribution for the year under report during the following year.					
E. 11.—Behar and Orissa . . . . .	—2,000	—2,900	..	..	..
E. 12.—Bombay . . . . .	—2,49,200	—1,97,913	+51,287	+35,000	+16,287
Less work was done. See Notes.					
E. 13.—Mysore . . . . .	—18,000	—18,000	..	..	..
E. 14.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey work . . . . .	—1,50,000	—3,47,110	—1,97,110	—1,30,000	—87,110
Due to receipt of paid for work from the Khairpur State after the framing of the budget estimates.					
E. 15.—Recovered from Provincial Governments for map work done for them . . . . .	—34,000	—36,000	—2,000	—2,000	..
Due to contemplated change in contributions from the Provincial Governments not having taken place during the year.					
E. 16.—For Maps and Instruments supplied to Survey and other Public Departments . . . . .	—7,79,700	—7,97,000	—17,300	+65,000	—82,300
Due to larger demand for these articles than originally anticipated. See Notes.					
F.—English charges (High Commissioner) on Stores . . . . .	5,51,000	4,40,987	—1,10,013	—73,000	—37,013
Saving made up approximately as follows :—(a) Reduction in indents (Rs. 38,000)					
(b) reduction in prices (Rs. 8,000) and (c) carry over to 1930-31 (Rs. 64,000).					
G.—Loss or Gain by Exchange . . . . .	..	3,558	+3,558	+1,400	+2,158
See Paragraph 48, Chapter III of the Report.					



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder Un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.— <i>Deduct</i> —Probable savings.					
<i>Non-voted</i> . . . . .	—22,000	..	+22,000	..	+22,000
	Not realised.				
Voted . . . . .	—3,50,000	..	+3,50,000	..	+3,50,000
	Fully realised.				
Totals { <i>Non-voted</i> . . . . .	7,96,000	8,31,298	+35,298	..	+35,298
{ Gross . . . . .	55,16,600	56,74,890	+1,58,290	+30,000	+1,28,290
{ <i>Voted</i> . . . . .	22,21,600	24,79,157	—2,57,557	—30,000	—2,27,557
{ Net . . . . .	32,95,000	31,95,733	—99,267	..	—99,267

## NOTES.

1. *Losses*.—Rs. 608, representing mainly the value of certain articles lost or stolen, were written off.

2. The reappropriations under Subheads E. 2 and E. 12 sanctioned on 25th March proved insufficient.

3. B. 5.—The provision of 6,000 for petty construction and repairs was reappropriated to the Subhead D. D. Works. The reduced grant was subsequently augmented in February 1930 by a reappropriation of Rs. 8,100 in the circumstances explained below. On the advice of the Controller of Printing and Stationery it was contemplated that the Printing Office at Dehra Dun should be remodelled and equipped with better type of printing materials and the necessary grant was reappropriated to this head to meet the anticipated expenditure. Owing to financial stringency, however, the idea did not materialise and the reappropriation proved unnecessary.

4. E. 8.—The Military authorities agreed to contribute a sum of Rs. 30,000 to cover the cost of 2 rotary offset printing machines for the rapid production of maps required on mobilisation and the reappropriation was sanctioned by Finance Department on 27th November 1929 to cover the cost. The reappropriation ultimately proved to be unnecessary as excess occurred in the original grant.

5. E. 16.—Till late in the financial year, the demand for these articles showed a tendency towards decrease and consequently it was anticipated that the estimated amount of recoveries would not be realised. The reappropriation was accordingly sanctioned on 25th March 1930. But these anticipations did not prove to be correct.

## IMPORTANT COMMENTS.

The original estimate for the voted expenditure under the Grant, which included a lump cut of Rs. 3,50,000 for probable savings, was about 3 per cent. short of requirements. With the supplementary grant of Rs. 1,97,000 obtained in February, 1930, to restore in part the lump cut, the excess was converted into a saving of 3 per cent. of the final grant due mainly to reduced expenditure of about Rs. 1,10,000 under sub-head "F—English Charges (High Commissioner) on Stores".

2. In the non-voted section the result is not so satisfactory—the excess over the final appropriation being 4 per cent. during the year under report against a saving of 2 per cent. in 1928-29. This result is contributed mainly by (i) the nonrealisation of the lump cut of Rs. 22,000 made for probable savings and (ii) increased expenditure on cost of passages (*vide* sub-head D.-3). The probability of the excess under the latter, it is stated, was reported to the Government of India but an additional appropriation was not sanctioned.

## GRANT No. 48—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess Saving	+ — Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DE- PARTMENTS."</b>					
<b>A.—Poona Office :</b>					
A. 1.—Pay of Officers.					
Non-voted O. 36,400	31,200	30,328	—872	—	—872
S. (a)—5,200					
Voted . . . . .	1,70,800	1,72,267	+1,467	+1,600	—133
A. 2.—Pay of Establishments . . . . .	1,39,600	1,49,454	+9,854	+10,000	—146
Due to transfer of certain posts from the Agra Office (Rs. 4,900) and increased cost of officiating arrangements in leave vacancies (Rs. 5,000).					
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 8,800	6,800	6,402	—398	—111	—287
S. (a)—2,000					
Voted . . . . .	14,800	21,624	+6,824	+6,930	—106
Due mainly to (i) opening of a new office at Delhi in connection with the weekly aeroplane service (Rs. 2,000) (ii) payment of awards to observers for greater number of special observations called for on account of frequency of storms and for aviation (Rs. 3,500).					
A. 4.—Postage and Telephone charges . . . . .	8,000	7,710	—290	..	—290
A. 5.—Supplies and Services, and Contingencies . . . . .	77,100	70,098	—7,002	—7,000	—2
Mainly due to adjustment of charges in connection with constructions and repair works under a separate subhead "K Works."					
A. 6.—Works . . . . .	43,000	..	—43,000	—43,000	..
Due to adjustment of charges under the separate subhead "K Works,"					
A. 7.—Deduct—Recoveries . . . . .	—1,000	—582	+418	..	+418
Smaller recovery due to delay in printing of certain charts by the Central Printing office.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Weather and other telegram charges (including late fee charges, etc) . . . .	2,16,500	2,16,135	—365	..	—565
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island . . . . .	1,500	1,500	..	..	..
D.—Alipur Office:					
D. 1.—Pay of Establishments . . . . .	66,200	61,407	+1,207	+1,350	—143
Due chiefly to increased cost of officiating arrangements in leave vacancies.					
D. 2.—Allowances, Honoraria, etc. . . . .	27,400	24,152	—3,248	—1,950	—1,298
Due chiefly to suspension of intensive study of weather scheme.					
D. 3.—Supplies and Services, and Contingencies . . . . .	29,700	23,470	—6,230	—6,200	—30
Due to (i) non-utilisation of the provision for purchase of anemometers, etc., as the work of manufacture and repair of instruments was taken up at Headquarters (Rs. 2,500) (ii) and economy in expenditure (Rs. 3,700).					
E.—Kodaikanal Observatory:					
E. 1.—Pay of Establishments . . . . .	14,800	14,072	—728	—485	—243
E. 2.—Allowances Honoraria, etc.—					
Non-voted O. 4,800 } . . . . .	4,000	4,111	+111	+111	..
S. (a)—800 } . . . . .	..	1,753	+1,753	+1,165	+588
Voted . . . . .	..	1,753	+1,753	+1,165	+588
Under travelling allowance. No provision was made as it was expected that the non-voted officer would be touring instead of the voted.					
E. 3.—Supplies and Services, and Contingencies . . . . .	5,800	5,238	—562	—430	—132
F.—Madras Office and Observatory:					
F. 1.—Pay of Establishments . . . . .	11,800	12,035	+235	+270	—35
F. 2.—Allowances, Honoraria, etc. . . . .	400	761	+361	+400	—39
Represents transfer travelling allowance.					
F. 3.—Supplies and Services, and Contingencies . . . . .	5,200	4,375	—825	—450	—375

Due chiefly to economy.

(a) Sanctioned on 28th January.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G.—Bombay Office and Observatory :</b>					
G. 1.—Pay of Establishments .	19,900	21,765	+1,865	+1,930	—65
Mainly under temporary establishment (Rs. 1,300).					
G. 2.—Allowances, Honoraria, etc. . . . .	2,600	2,326	—274	..	—274
G. 3.—Supplies and Services, and Contingencies. . . . .	11,900	9,719	—2,181	—1,930	—251
Due mainly to non-payment of municipal taxes due to the decision of the Government of Bombay to pay the same in arrears and not in advance (Rs. 1,700)					
<b>H.—Agra Aerological Observatory :</b>					
H. 1.—Pay of Establishments .	98,100	96,384	—1,716	..	—1,716
H. 2.—Allowances, Honoraria, etc. . . . .	15,000	19,124	+4,124	+6,200	—2,076
Due mainly to increased expenditure on the inspection of pilot balloon stations and for transfer of observers in connection with the Karachi-Delhi air route scheme (Rs. 6,000)					
H. 3.—Supplies and Services, and contingencies . . . . .	86,500	81,618	—4,882	—4,600	—282
Charges on construction debited to subhead "K-Works" .					
<b>I.—Other Observatories . . . . .</b>	<b>56,800</b>	<b>52,304</b>	<b>—4,496</b>	<b>—4,200</b>	<b>—296</b>
The charges on account of petty construction and repairs were adjusted under the separate subhead "K-Works" (Rs. 4,200).					
<b>J.—Karachi Air Service :</b>					
J. 1.—Pay of Establishments .	10,900	13,847	+2,947	+3,000	—53
New posts were sanctioned for the provision of additional meteorological facilities for the London-Karachi Air Service and the Bushire-Karachi-Delhi Aeroplane Service.					
J. 2.—Allowances, Honoraria, etc.	4,000	6,239	+2,239	+2,350	—111
Due chiefly to payment of allowances to the additional staff for the new observatories started during the year.					
J. 3.—Contingencies . . . . .	6,700	7,181	+481	+1,000	—519
Increased expenditure on mast cables.					
<b>K—Works . . . . .</b>	<b>..</b>	<b>84,064</b>	<b>+84,064</b>	<b>+84,200</b>	<b>—136</b>
All works expenditure in connection with the construction of the Headquarters buildings at Poona and other petty construction and repairs provided for under separate sub-heads were adjusted under this sub-head.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
L.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	—2,000	—1,500	+500	+500	..

Certain recoveries have been treated as receipts and not as deduction from expenditure.

M.—English charges (High Commissioner) on Stores	70,000	70,040	+40	+8,300	—8,260
--	--------	--------	-----	--------	--------

The final saving is due to liabilities carried forward to 1930-31.

N.—Loss or Gain by Exchange	..	587	+587	+550	+37
-----------------------------	----	-----	------	------	-----

See paragraph 48, Chapter III.

O.—Deduct—Probable Savings:

O.	—50,000	66,000	..	—66,000	—66,000	..
S. (a)	1,16,000					

The supplementary grant was voted by the Legislative Assembly to meet certain expenditure relating to the provision of meteorological facilities in connection with Civil Aviation, and restore the original lump cut. Of the net grant a sum of Rs. 5,500 was subsequently surrendered on account of postponement of trial flight of airship and the balance was reappropriated to other subheads. See Comments.

Totals	Non-voted	42,000	40,841	—1,159	..	—1,159
	Gross	12,75,000	12,51,249	—23,751	—7,000	—16,751
	Deductions	—3,000	—2,082	+918	+500	+418
	Net	12,72,000	12,49,167	—22,833	—6,500	—16,333

#### NOTE.

Losses—Rs. 418 representing write off of advances of pay and travelling allowance of one assistant in the Poona office, who subsequently died.

### IMPORTANT COMMENTS.

#### General.

The supplementary grant of 1.16 was, according to the Book of Supplementary Demands for Grants, to be accounted for under the sub-head 'O' against which it is shown in the account. It would have been more proper if the surplus over the original lump sum cut for probable savings had been shown in the details of the demand as accountable under the various sub-heads concerned, viz., A.1, A.2, A.5, E.3, J.1, J.2, K, L, M and N, but the Government of India orders to the effect that supplementary demands should specify amounts required in details of sub-heads had not been issued by the time the supplementary demand was made.



## GRANT No. 49—GEOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—" 30—SCIENTIFIC DE- PARTMENTS "</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 3,00,200	2,70,000	2,68,339	—1,651	+540	—2,201
S. (a)—30,200					
Voted . . . . .	60,000	54,833	—5,768	—5,400	—368
Due to officers proceeding on leave out of India (Rs. 4,500) and transfer of a Sub-Assistant to Burma Party (Rs. 1,200) for a part of the year.					
<b>B.—Pay of Establishments</b> . . . . .	65,900	63,339	—2,561	—2,900	—561
Due mainly to (i) non-entertainment of field establishment (Rs. 1,700) and (ii) leave out of India of an officer (Rs. 1,300).					
<b>C.—Allowances, Honoraria, Etc. :</b>					
Non-voted O. 86,800	81,500	77,541	—6,959	—540	—6,419
S.(a)—2,300					
Less cost of passages owing to officers proceeding on leave unaccompanied by their family (Rs. 6,700) and non-utilisation of the provision for medical treatment (Rs. 1,700).					
Voted . . . . .	30,000	32,840	+2,840	+2,800	+40
Absence of any provision for cost of passages (Rs. 2,864) authorised for payment in England chiefly contributed to the excess.					
<b>D.—Supplies and Services :</b>					
D 1.—Gross Charges. . . . .	92,500	56,896	—35,604	—35,250	—354
Due chiefly to less expenditure on " Books and publication of Memoirs " (Rs. 32,000) due to postponement of the publication of certain departmental publications.					
D 2.—Deduct—Recoveries . . . . .	—20,000	—8,450	+11,550	+11,550	..
Less recoveries due to non-print of certain publications.					
<b>E.—Contingencies</b> . . . . .	12,500	12,457	—43	..	—43
<b>F.—Grants-in-aid</b> . . . . .	500	500	..	..	..
<b>G.—Burma Office :</b>					
G. 1.—Pay of Officers . . . . .	4,600	1,131	—3,469	—69	—3,400
Due to delay in the appointment of the Sub-Assistant for more than 8 months. The unadjusted saving of Rs. 3,400 was set off against the probable saving.					

(a) Sanctioned on 7th March.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
-------------------------	------------------------------	-----------------------------	----------------------	---	--

Rs. Rs. Rs. Rs. Rs.

G.—Burma Office—*concd.*

G. 2.—Pay of Establishments . 18,500 15,504 —2,996 —2,690 —306

Reduced staff of Burmese Interpreters (Rs. 800) and Field establishment (Rs. 700) due to officers going on leave and non-entertainment of the full strength of ministerial establishment (Rs. 1,500) contributed to the saving.

## G. 3.—Other Charges

*Non-voted* . . . . 10,300 4,184 —6,116 —5,800 —316

Under travelling allowance due to officers proceeding on leave.

*Voted* . . . . . 25,000 20,799 —4,201 —3,350 —851

As under G. 1.

G. 4.—*Deduct*.—Probable Sav-  
ing . . . . .

—3,400 .. +3,400 .. +3,400

Fully realised.

H.—*Deduct*.—Establishment Charges  
recovered from other Govern-  
ments, Departments, Etc. :

*Non-voted* . . . . . —10,300 —4,184 +6,116 +5,800 +316

See G.-3. *Non-voted*.

*Voted* . . . . . —44,700 —37,434 +7,266 +6,109 +1,157

The variation was due to less actual charges than estimated, under the voted head recovered from Burma Government (Sub-heads, G. 1., G. 2 and G. 3).

I.—English charges (High Commis-  
sioner) on Stores . . . . .

10,000 9,933 —67 +1,000 —1,067

Final saving mainly payments carried forward.

J.—Loss or Gain by Exchange . . . . . 70 +70 +80 —10

Totals {	<i>Non-Voted</i> {	<i>Gross</i> .	3,61,800	3,50,064	—11,736	—5,800	—3,936
		<i>Deductions</i> .	—10,300	—4,184	+6,116	+5,800	+316
		<i>Net</i> .	3,51,500	3,45,880	—5,620	..	—5,620
	<i>Voted</i> {	<i>Gross</i> .	3,16,700	2,68,301	—48,399	—44,879	—3,520
		<i>Deductions</i> .	—61,700	—45,884	+15,816	+17,659	+1,157
		<i>Net</i> .	2,55,000	2,22,417	—32,583	—27,220	—2,363

## GRANT No. 50—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal of surrander.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—" 30—SCIENTIFIC DE- PARTMENTS "</b>					
<b>A.—Botanical Survey :</b>					
A. 1.—Pay of Officers . . . . .	16,900	13,356	—3,544	—3,900	—244
Saving was due to a post being kept vacant for some months.					
A. 2.—Pay of Establishments . . . . .	24,500	24,010	—490	—320	—170
A. 3.—Allowances, Honoraria, Etc. :					
Non-voted . . . . .	O. 3,060				
	S.(a)—500	2,500	2,311	—189	—189
Voted . . . . .		4,600	3,923	—677	—677
Reduced travelling expenses due chiefly to a post being vacant.					
A. 4.—Contingencies . . . . .	10,400	7,776	—2,624	—2,020	—604
Restricted purchase of books and plates (Rs. 1,000) and Botanical Specimens (Rs. 800) and economy in miscellaneous expenses (Rs. 800).					
A. 5.—Grants-in-aid, Contributions, Etc. . . . .	2,000	1,999	—1	..	—1
<b>B.—Cinchona Plantation :</b>					
B. 1.—Pay of Officers . . . . .					
	O. 16,200				
	S. (b)2,100	18,300	17,943	—357	—357
B. 2.—Pay of Establishments :					
Non-voted . . . . .	O. 4,300				
	S.(c)—4,500	..	..	..	..
Voted . . . . .		7,300	7,220	—90	—90

(a) Sanctioned on 2<sup>nd</sup> January.

(b) Sanctioned on 21<sup>st</sup> January.

(c) Sanctioned as follows :—21<sup>st</sup> January,—Rs. 2,100, 23<sup>rd</sup> January,—Rs. 2,700.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Cinchona Plantation—<i>conold.</i></b>					
<b>B. 3.—Allowances, Honoraria, etc.:</b>					
Non-voted . O. 6,000	4,000	3,022	—978	..	—978
S. (a)—2,000					
Due to vacancy in a post for a portion of the year.					
Voted . . . . .	1,300	1,565	+265	+300	—35
Due to payment of some arrear claims for compensatory allowances of previous year.					
<b>B. 4.—Purchase abroad of Cinchona bark and Quinine Sulphate . . . . .</b>	..	13,725	+13,725	..	+13,725
Due to adjustment of residual payments made in England for bark received in previous years. The debit was communicated after the close of the year.					
<b>B. 5.—Plantation Charges, Implements and Stores and freight and other charges</b>	1,21,200	1,39,340	+18,640	+24,360	—6,220
Due to extension of cinchona plantation. The extent of the final saving could not accurately be foreseen owing to the fluctuating nature of the charges.					
<b>B. 6.—Contingencies . . . . .</b>	4,500	2,784	—1,716	—1,669	—47
Economy in miscellaneous expenses					
<b>B. 7.—Amounts paid to Provincial Government for Extraction of quinine from Cinchona bark.</b>					
B. 7 (1)—Madras . . . . .	47,300	6,714	—40,586	—40,581	—5
Due to restricted extraction work done at the Naduvattam Factory owing to no fresh receipt of cinchona bark at the factory during the year.					
B. 7 (2)—Bengal . . . . .	40,000	27,820	—12,180	—11,910	—270
Less extraction work was done than estimated.					
<b>C.—English charges (High Commissioner) on Stores . . . . .</b>	1,000	893	—107	..	—107
<b>D.—Loss or Gain by Exchange . . . . .</b>	..	11	+11	+20	—9
<b>Totals</b> . { Non-voted. . . . .	24,500	23,276	—1,224	..	—1,224
Voted . . . . .	2,81,000	2,51,636	—29,364	—34,800	+5,436

(a) Surrendered on 23rd January

**A.**  
**BOTANICAL SURVEY OF INDIA.**  
**(CINCHONA DEPARTMENT.)**

**STATEMENT showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1930.**

Stock in hand on 1st April 1929 :—

	Lbs.	Lbs.	Rs.
(1) At Indian Museum, Calcutta . . . . .	82,123·694		
(2) At Mungpoo Factory . . . . .	2,45,110·874		
(3) At Naduvattam Factory . . . . .	15,591·828	3,39,825·396	

Add—

(a) Quantity manufactured from Java bark during the year ending 31st March 1930 :—

(1) At Mungpoo Factory . . . . .	2,090·000		
(2) At Naduvattam Factory . . . . .	1,020·000	3,110·000	
(b) Quantity returned Invoice No. 529 . . . . .		2·000	

3,42,938·396  
at Rs. 18 per lb. 61,72,891·128

Deduct—

Quantity issued during the year ending 31st March 1930 :—

(1) From Indian Museum . . . . .	10,582·080		
(2) From Mungpoo Factory . . . . .	4,731·000		
(3) From Naduvattam Factory . . . . .	8,000·000	23,313·080	
		at prices varying from Rs. 18 to Rs. 20	
		4,31,809·875	

Net stock in hand on 1st April 1930 . . . . . 3,19,625 316  
at Rs. 18 per lb. 57,53,255·683

Indian Museum . . . . .	71,541·614
Mungpoo . . . . .	239,471·874
Naduvattam . . . . .	8,611·828
Total . . . . .	319,625·316

Certified that the stock of quinine during 1929-30 at Mungpoo and Naduvattam were verified by the Quinologist to the Government of Bengal and the Deputy Director of Agriculture Cinchona Ootacamund, Madras respectively. No shortage depreciation, etc. of quinine sulphate was appreciable. No re-valuation was made nor was any agency employed for the verification of the stock at Indian Museum, Mungpoo or Naduvattam.

The Stock of quinine sulphate at the Indian Museum for 1929-30 was verified by the Assistant Curator without actual weighing and was checked by me. The total stock amounted to 71,541 614 lbs. and was worked out as below :—

	lbs.
Contents of 1906 old cases at 25 lbs each . . . . .	47,650·000
Contents of 542 new cases at 44·092 lbs each . . . . .	23,897·864
	71,547·864
Deduct—Contents of 1 tin of 25 lbs. case . . . . .	6·250
	71,541·614

C. C. CALDER,  
Director, Botanical Survey of India.

**B.****STORES ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1929-30.**

	Rs.
1. The amount of the Opening balance being value of stock on the 1st April 1929	7,906
2. The values received during 1929-30, all local purchases and medicines, etc.	11,450
	<u>19,356</u>
3. The values utilised or otherwise disposed of on sales or disposal.	9,164
4. The values written off as depreciation shortage, etc.	1,244
	<u>10,408</u>
5. The amount of the closing balance on 31st March, 1930	8,948

Certified that I have verified the stock of Stores and found it correct.

L. G. RICHARDS,  
Offg. Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.

**C.****GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPÖO, STOCK ACCOUNT FOR 1929-30.**

	Quantity.	lbs.	Value. Rs.
1. Opening balance of the stock of bark on 1st April, 1929	Java bark	522,852	
	at As. 10 per lb.		3,26,782
	Burma bark	21,080	10,540
	at As. 8 per lb.		
	Java bark	Nil.	Nil.
	at As. 10 per lb.		
2. Add.—Quantity and value of bark received during 1929-30	Burma bark	Nil.	Nil.
	at As. 8 per lb.		
	Java bark	28,127	17,579
	at As. 10 per lb.		
3. Deduct.—Quantity and value utilised during 1929-30	Burma bark	21,080	10,450
	at As. 8 per lb.		
	Java bark	4,94,725	3,09,203
	at As. 10 per lb.		
4. Net amount of closing balance on 31st March 1930.	Burma bark	Nil.	Nil.
	at As. 8 per lb.		

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine Factory, Mungpöo.

Certified that I have verified the stock of bark for the year 1929-30 as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine factory, Mungpöo.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.



## D.

STOCK ACCOUNT FOR 1929-30 OF GOVERNMENT OF INDIA CINCHONA BARK STOCK-  
ED AT NADUVATAM FACTORY.

	Quantity lbs.	Value. Rs.
1. Opening balance of the stock of Java bark on 1st April 1929 . . . . .	17,067 at As. 10 per lb.	10,067
2. Quantity and value of bark received during 1929-30 . . . . .	..	..
3. <i>Deduct</i> quantity and value utilised during 1929-30, Java bark . . . . .	17,067	10,067
4. Net amount of closing balance on 31st March 1930 . . . . .	Nil.	Nil.

A. WILSON,

Deputy Director of Agriculture,  
(Cinchona) Ootacamund, Madras.

Certified that I have verified the stock of bark for the year 1929-30 as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

A. WILSON,

Deputy Director of Agriculture,  
(Cinchona) Ootacamund, Madras.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.

## E.

CINCHONA BARK ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION MERGUI  
DISTRICT, LOWER BURMA FOR THE YEAR 1929-30.

	Quantity. lbs.	Value. Rs.
1. Opening balance of stock on 1st April 1929 at As. 8 per lb. . . . .	33,665	16,832
2. <i>Add.</i> —Quantity and value of bark harvest- ed during 1929-30 at As. 8 per lb. . . . .	1,40,749	74,875
	1,83,414	91,707
3. <i>Deduct</i> —(i) Quantity and value utilised sold or otherwise disposed of during 1929-30 . . . . .	Nil.	Nil.
(ii) Quantity and value written off as depre- ciation shortage etc., at As. 8 per lb. . . . .	7,486	3,743
	7,486	3,743
4. Net amount of closing balance on 31st March 1930 at As. 8 per lb. . . . .	1,75,928	87,964

L. G. RICHARDS,

Offg. Superintendent,  
Cinchona Cultivation, Burma.

Certified that the Stock of Cinchona bark for the year 1929-30 was verified by me. No revaluation was made nor any agency employed for the verification of the stock.

L. G. RICHARDS,

Offg. Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.

## GRANT No. 51—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."</b>					
<b>A.—Pay of Officers</b>					
Non-voted O. 6,400	3,271	3,269	—2	..	—2
S. (a)—3,129					
Voted . . . . .	65,500	61,189	—4,311	—4,043	—263
<b>B.—Pay of Establishments . . . . .</b>	61,400	61,473	+73	+78	..
<b>C.—Allowances, Honoraria, etc.</b>					
Non-voted O. 600	252	247	—5	..	—5
S. (a)—318					
Voted . . . . .	23,900	23,879	—22	—22	..
<b>D.—Supplies and Services :</b>					
D. 1.—Gross Charges . . . . .	41,000	41,350	+350	+379	—29
D. 2.—Deduct—Recoveries . . . . .	—2,800	—3,185	—385	—385	..
<b>E.—Contingencies . . . . .</b>	15,000	14,924	—76	—50	—26
<b>Totals</b>					
Non-voted	3,523	3,516	—7	..	—7
Voted					
{ Gross 2,05,870	2,04,000	2,02,810	—3,981	—3,658	—323
{ Deductions —2,810					
{ Net 2,04,000					
		1,59,634	—4,366	—4,013	—323

## GRANT No. 52—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the ARCHÆOLOGICAL DEPARTMENT.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30 SCIENTIFIC DEPART- MENTS."</b>					
<b>A.—Pay of Officers:</b>					
<i>Non-voted</i>	32,300	33,624	+1,324	+1,442	—113
Due to change of incumbents.					
<i>Voted</i>	1,89,800	1,78,981	—10,819	—10,000	—819
<b>B.—Pay of Establishments</b>	2,21,600	2,20,977	—623	..	—623
<b>C.—Allowances, Honoraria, etc.:</b>					
<i>Non-voted</i>	8,700	6,217	—2,483	—1,442	—1,041
Curtailement of tour and non-utilization of the provision of Rs. 700 for medical treatment.					
<i>Voted</i>	88,700	84,320	—4,380	—700	—3,680
Smaller travelling charges (Rs. 4,080).					
<b>D.—Conservation of Ancient Monu- ments:</b>					
<b>D. 1.—Special repairs of Monu- ments</b>	3,24,000	3,12,969	—11,031	—1,426	—9,605
Due mainly to the fall in prices and savings in various minor works, but the following also contributed—(i) non-payment during the year by the Public Works Department of a bill for a certain conservation work owing to certain misunderstanding in that Department (Rs. 2,262) and (ii) adjustment of charges appertaining to certain works of petty construction and repairs under the separate sub-head L. Works (Rs. 1,426). See Notes.					
<b>D. 2.—Annual maintenance and upkeep of Monuments and attached gardens</b>	3,77,000	3,64,197	—12,803	—5,674	—7,129
Due to lower tender rates and non-completion during the year of several small works (Rs. 3,603), adjustment of expenditure appertaining to certain works under a separate sub-head L. (Rs. 5,674) and general economy in expenditure (about Rs. 3,540). See Notes.					
<b>D. 3.—Grants-in-aid</b>	15,600	350	—15,250	—9,590	—5,660
Due to (i) non-payment of grants-in-aid to certain States as the necessary arrange-ments did not mature (Rs. 9,590) and (ii) non-drawal during the year of the sum allotted to the Dhar State (Rs. 5,660).					
<b>1). 4.—Deduct.—Recoveries</b>	—3,600	—2,561	+1,039	..	+1,039
Short recovery was made to compensate for excess recovery made last year.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Library and Publications :</b>					
E. 1.—Gross Charges . . .	76,600	35,719	—40,881	—5,918	—34,963
Due to (i) the fact that the plates for the publications of the Sanchi Monograph entrusted to a firm in Paris were not reproduced (Rs. 7,300) and (ii) non-utilisation of the full provision for cost of free distribution of Archaeological publications as certain publications, which were expected to be published during the year, were not issued (about Rs. 33,500). A saving of Rs. 15,580, which could not be foreseen earlier, was surrendered to Government on 10th March, but was not accepted.					
E. 2.— <i>Deduct.</i> —Recoveries . . .	—17,000	—5,789	+11,211	..	+11,211
The excess indicates smaller recovery due to smaller recoverable expenditure ( <i>vide</i> E. 1).					
<b>F.—Archaeological Explorations :</b>					
F. 1.—Pay of Officers . . .	39,200	37,888	—1,312	—967	—345
F. 2.—Pay of Establishments . . .	18,500	19,510	+1,010	+1,010	..
Due to employment of temporary establishment not originally provided for.					
F. 3.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	..	934	+934	+934	..
Payment of cost of passages not originally provided for.					
Voted . . . . .	15,700	12,061	—3,639	—2,331	—1,308
Less touring.					
F. 4.—Supplies and Services . . .	1,79,200	1,50,673	—28,527	—26,848	—1,679
Due mainly to economy in expenditure as some of the activities of the Department had to be curtailed at the request of the Government of India (Rs. 25,000).					
F. 5.—Contingencies . . . . .	2,000	3,124	+1,124	+1,125	—1
Due to unforeseen expenditure incurred in an extensive exploration tour for which no separate provision was made.					
<b>G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces . . . . .</b>	9,000	8,428	—572	—211	—361
<b>H.—Other Supplies and Services . . . . .</b>	27,400	16,804	—10,596	—9,505	—1,091
Due to (i) economy in expenditure (Rs. 2,000) (ii) smaller purchase of antiquities, photographic materials and tents (Rs. 5,839) (iii) non-employment of certain scholars (Rs. 2,358).					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —,	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Contingencies . . . .	75,200	71,254	—3,946	—2,002	—1,854
Due to (i) economy in expenditure (Rs. 1,000) (ii) smaller contingent expenditure due to less touring undertaken by certain officers (Rs. 730) and (iii) minor savings aggregating about Rs. 1,300.					
K.—Publication of Archaeological Materials:					
K. 1.—Pay of Officers . . .	33,000	33,000	..	..	..
K. 2.—Pay of Establishments .	2,200	2,244	+44	+44	..
K. 3.—Allowances, Honoraria, etc.:					
<i>Non-voted</i> . . . .	5,000	3,392	—1,708	—384	—724
The provision for cost of passages was not fully required.					
Voted . . . .	1,400	795	—605	—44	—561
Less touring.					
K. 4.—Contingencies . . .	500	1,205	+705	+1,000	—295
The expenditure exceeded the estimate.					
L.—Works . . . . .	..	21,264	+21,264	+23,010	—1,746
The head was opened during the year in order to accommodate certain charges in connection with work hitherto adjusted under separate sub-heads D. 1, D. 2 and F. 4.					
Totals { <i>Non-voted</i> . . . .	79,000	77,117	—1,883	..	—1,883
{ Gross . . . .	16,63,000	15,47,783	—1,20,217	—49,117	—71,720
{ Voted { Deductions . . . .	—21,600	—8,350	+12,250	..	+12,250
{ Net . . . .	16,43,000	15,34,413	—1,08,587	—49,117	—59,470

## NOTES.

D. 1.—The detailed estimates did not specify the various works concerned but the only important major work under the subhead was the conservation of the Rhotasgarh Fort, details for which are as follows:—

Estimate Rs. 59,692 (including supplementary estimates aggregating Rs. 6,218 sanctioned by the Local Government on 21st January 1930); expenditure to end of March 1930, Rs. 50,997; balance Rs. 9,595; in progress.

*Losses*.—D. 2. Includes Rs. 347 representing value of 31 Notice Boards intended for use on Archaeological Monuments which were found unserviceable.



## IMPORTANT COMMENTS.

*Over-estimating.*

The savings in the voted Grant for the last few years have been 1925-26, 4 per cent; 1926-27, 2 per cent; 1927-28, 7 per cent; 1928-29, 8 per cent and 1929-30, 7 per cent. The savings have been principally under the following two sub-heads, against which the actual amount of the savings from year to year is indicated—

	1925-26	1926-27	1927-28	1928-29	1929-30
D. Conservation of ancient monuments . . . . .	25	17	46	36	38
E. Library and Publications	36	24	20	61	30
	61	41	66	97	68

All the Appropriation Accounts from 1925-26 onwards (including the present one—*vide* explanation (i) under sub-head E.-1, contain a reference to the non-utilisation of, or failure to use in full, the provision for the publication of the Sanchi Monograph.

It will be seen, however, from the explanation under sub-head F. 4 that some of the activities of the Department had to be curtailed at the request of the Government of India.

*Occupation, without proper sanction, of Government Buildings for residential purposes without payment of rent.*

2. In the course of the local audit of the accounts of a certain Circle Office of the Archaeological Department, it was observed that the then Superintendent of the Circle was using, with the approval of the Head of the Department, one of the Archaeological buildings, which was a furnished one, as his private residence without payment of any rent from April 1928. He continued to occupy it till the 8th December 1929 when he was transferred and his successor has been occupying it since the 9th December 1929 without paying any rent. Two other buildings were also being occupied, free of rent, by two non-gazetted subordinates, one from December 1927 and the other from October 1928.

The Department was requested to have the rents of the buildings assessed and to collect rent at the assessed rate from the occupants. The Head of the Department, however, reported to the Government of India that the building occupied by the Superintendent, which was not suited for residential purposes, was intended to be preserved as an Ancient Monument and would be vacated on the completion, in 1931, of a lay-out scheme which was in progress and that the other two buildings would then be demolished. He also stated that the occupation of the buildings by the officers was in the interest of Government work and recommended that they should be allowed to occupy them rent-free.

The Government of India have, however, decided that rent at the rates noted below should be recovered from the Superintendent and the two non-gazetted assistants with effect from the 1st August, 1929 :—

Rs. 30 p. m. from the Superintendent,

Rs. 12 p. m. from one assistant, and

Rs. 8 p. m from the other assistant. (S.).\*



## GRANT No. 53.—MINES.

ACCOUNT of the Sum Expended in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—“30-SCIENTIFIC DEPARTMENT.”					
A.—Pay of Officers					
Non-voted O. 73,300 } S.(a) —719 }	73,081	73,081	..	..	..
Voted O. 59,600 } S. (b) 1,000 }	60,600	59,955	—645	..	—645
B.—Pay of Establishments	55,100	54,595	—505	—500	—5
C.—Travelling Allowances					
Non-voted O. 8,400 } S. (c) 2,979 }	11,379	11,652	+273	+300	—27
Voted O. 18,000 } S. (b) 2,500 }	20,500	23,082	+2,582	+2,622	—40
Mainly due to unexpected long tours.					
D.—Other Allowances, Honoraria, etc.					
Non-voted O. 1,800 } S. (d) 2,350 }	4,180	4,356	+156	—300	+456
See Notes.					
Voted O. 3,900 } S. (b) 500 }	4,400	3,634	—766	—300	—466

Provision for medical treatment of British Officers not utilised (Rs. 300); smaller expenditure on house rent and other allowances (Rs. 220) and cost of passages, etc., (Rs. 240).

(a) Sanctioned on 25th February.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned as follows: 20th January, Rs. 2,250; 25th February, Rs. 719.

(d) Sanctioned on 20th January.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Allowances and other Charges in connection with Examinations.	7,800	7,241	—559	—522	—37
	See Notes.				
F.—Supplies and Services and Contingencies . . . . .	14,600	13,263	—1,337	—1,300	—37
	Savings mostly under postage stamps.				
Totals					
{ Non-voted	88,640	89,069	+429	..	+429
{ Voted . . . . .	1,63,000	1,61,770	—1,230	..	—1,230

## NOTES.

Subhead D. Non-voted —The head of the Department explains that the transfer of Rs. 300 from this head was made under a misapprehension that the Burma allowance was payable from the voted head.

Subhead E. Examination fees realised during the year amounted to Rs. 4,414.

## GRANT No. 54—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD — "30-SCIENTIFIC DEPARTMENTS."					
A.—Central Museum :					
A. 1.—Grants-in-aid					
O. 34,900	36,900	36,958	+58	+58	..
S. (a) 2,000					
A. 2.—Other Charges . . .	16,400	16,342	—58	—58	..
A. 3.—Deduct—Recoveries . .	—8,300	—8,300	..	..	..
B.—Grants-in-aid to Scientific Societies and Institutes :					
B. 1.—Indian Institute of Science, Bangalore . . .	1,50,000	1,50,000	..	..	..
B. 2.—Bose Research Institute, Calcutta . . . . .	3,03,000	3,03,000	..	..	..
See Comments.					
B. 3.—Indian Association for the Cultivation of Science, Calcutta. . . . .	20,000	20,000	..	..	..
Total . . . . .	5,18,000	5,18,000	..	..	..

(a) Voted by the Legislative Assembly on 18th February.



## BOSE INSTITUTE TRUST FUND.

## Income and Expenditure Account for the year ending 31st March 1929.

[In respect of the recurring grant-in-aid from Government.]  
Rs. A. P.

Income—		Rs. A. P.	
Imperial Grant . . . . .	1,00,000 0 0		
Advance by Sir J. C. Bose . . . . .	34,121 11 5		
Total . . . . .		1,34,121 11 5	
Expenditure—			
Annual pay of staff—			
Director . . . . .	18,000 0 0		
Superintendent . . . . .	3,120 0 0		
Scholarships . . . . .	26,000 0 0		
Contribution to Provident Fund . . . . .	2,025 0 0		
Workshop and Servants . . . . .	6,358 13 9		
Contribution to Provident Fund . . . . .	37 1 0		
Calcutta, Darjeeling and Palta Research Station Expenses including apparatus chemicals, etc. . . . .	25,878 0 8		
Director's tour in Europe, Egypt and India . . . . .	10,853 4 0		
Expenses for Professor Molisch's visit to Bose Institute . . . . .	2,619 8 0		
Superintendent's travelling Expenses . . . . .	240 0 0		
Ground rent . . . . .	1,800 0 0		
Expenses for printing a report of the Institute including Blocks . . . . .	1,000 0 0		
Extension of Calcutta Laboratory . . . . .	35,000 0 0		
Total . . . . .		1,34,121 11 5	

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

Calcutta:

B. CHOWDHARY,  
Government Authorised Auditor of Companies in India.

The 1st April 1929.

J. C. BOSE,  
Director, Bose Institute.



# BOSE INSTITUTE TRUST FUND, Balance Sheet as on 28th February 1929.

<i>Liabilities.</i>		Ra.	a.	p.	<i>Assets.</i>		Ra.	a.	p.
Trust Fund on 28th February 1929 (including Reserve Fund).					Land . . . . .				1,50,000 0 0
(Less depreciation in Buildings and Furniture Rs. 3,511-0-0)					Buildings—				
Scholarship and Building—					As per last account . . . .		1,52,319	0	0
Depreciation Fund—					Less depreciation at 2 per cent. .		3,046	0	0
(Contributed through Sir J. C. Bose) . . . . .					Apparatus . . . . .				1,49,273 0 0
					Furniture—				25,000 0 0
					As per last account . . . .		28,638	12	8
					Less—depreciation at 5% . . .		9,291	0	0
							465	0	0
					Investments—				8,828 0 0
					To 29th February 1928—				
					3½% G. P. Notes (Face value) .		1,00,000	0	0
					3½% G. P. Notes for Rs. 4,72,600 (at cost) . . . . .		3,40,345	8	0
					6% Bonds for Rs. 14,000 (at cost) . . . . .		14,600	13	4
					5% Bonds for Rs. 2,33,900 (at cost) . . . . .		2,30,604	14	2
					Since added.				
					3½% G. P. Notes with Account- ant General, Bengal (Face value) . . . . .		8,800	0	0
					4½% Loan for Rs. 70,000 (at cost)		66,450	12	0



BOSE INSTITUTE TRUST FUND,  
Balance Sheet as on 28th February 1929.

Liabilities.	Rs.	a.	P.	Rs.	a.	P.	Assets.	Rs.	a.	P.	Rs.	a.	P.
							500 Pref. shares of Birla Jute Mills	20,000	0	0			
							Mortgage of property	71,835	12	3			
								8,52,037	12	3			
							Investment of scholarship and Building depreciation Fund—						
							31% G. P. Notes for Rs. 41,500 (at cost)	28,538	12	8			
							Cash Balance						
											8,81,276	8	11
											11,335	7	1
Total							Total	12,25,711	0	0			

I have examined the above balance sheet with the books and vouchers of the Institute and found it in accordance and herewith I certify that the Balance Sheet exhibits a true view of the state of affairs of the Pose Institute Trust Fund and that I have verified the securities and the investments.

Calcutta:

March 8th 1929.

**B. CHOWDHARY,**  
Government Authorised Auditor of  
Companies in India.

## BOSE INSTITUTE.

## Account of the Government Non-Recurring Grant of Rs. 2,00,000 for 1929-30 only.

Ra. a. p. Calcutta Institute—		Rs. a. p.
Government Non-recurring Grant . . . . .	2,00,000 0 0	
Main Laboratory Building . . . . .		32,632 0 0
Drainage Work . . . . .		6,500 0 0
Electrical work . . . . .		2,000 0 0
Fitted Tables for Laboratory . . . . .		2,000 0 0
Shelves, Almirahs, Fittings . . . . .		3,500 0 0
Electrical Pump, Storage . . . . .		1,500 0 0
Tanks and fittings . . . . .		40,132 0 0
Total . . . . .		20,000 0 0
Chemical Laboratory Building . . . . .		2,500 0 0
Photomicrography Room Fittings . . . . .		2,000 0 0
Electrical Work . . . . .		1,500 0 0
Electrical Motor Pump Storage Tanks . . . . .		2,000 0 0
Gas Fittings . . . . .		28,000 0 0
Total . . . . .		5,335 0 0
Electrical Workshop Building . . . . .		1,000 0 0
Electrical fittings . . . . .		6,335 0 0
Total . . . . .		
Falta Branch Institute—		
Director's Quarters (additional work) . . . . .		600 0 0
Servants Quarters . . . . .		8,240 0 0
Boundary Wall . . . . .		4,500 0 0
Sanitary Fittings and Drainage . . . . .		1,000 0 0
Electric Installation . . . . .		2,500 0 0
Construction of a special reinforcement in S. W. Corner to the Embankment and a room over it . . . . .		3,500 0 0
Road making . . . . .		4,200 0 0
Fittings and Furniture . . . . .		1,300 0 0
A Glass Shade over the First Floor . . . . .		1,500 0 0
Total . . . . .		27,100 0 0

## BOSE INSTITUTE.

Account of the Government Non-Recurring Grant of Rs. 2,00,000 for 1929-30 only.

	Rs.	a.	p.	Rs.	a.	p.
Advanced by Sir J. C. Bose	.	.	.	0	7	0
Students Quarters (additional work)	.	.	.	.	.	.
Workmen's Quarters	.	.	.	.	.	.
Boundary Wall	.	.	.	.	.	.
Excavation of Tanks	.	.	.	.	.	.
Total	.	.	.	.	.	.
Total	.	.	.	.	.	.
Expenditure incurred in anticipation in 1927-28 and 1928-29 out of the advance made by Sir J. C. Bose and accounted for in the recurring grants for those years—						
in 1927-28 Rs. 40,931-12-0 }						
in 1928-29 Rs. 34,121-11-0 }						
Total	.	.	.	.	.	.
	2,00,000	7	0	2,00,000	7	0

I certify that the above works have been completed to my satisfaction.

CALCUTTA :  
The 26th October 1930.J. C. BOSE,  
Director, Bose Institute.





## BOSE INSTITUTE.

**Rose Institute, Publication Account for 1928-29 and 1929-30.**

[In respect of the yearly grant of Rs. 3,000.]

Receipts—		Expenditure—	
	Rs. a. p.		Rs. a. p.
Government Grant 1928-29	3,000 0 0	Paid for Blocks for "Motor Mechanism of Plants"	573 7 0
Government Grant 1929-30	3,000 0 0	Messrs. Longmans Green & Co., for printing £439-0-1	
Advanced by Sir J. C. Bose	500 0 0	at Rs. 13-8-0	5,026 9 0
Total	6,500 0 0	Total	5,599 6 0







## BOSE INSTITUTE TRUST FUND.

Balance Sheet as on 28th February 1930.

<i>Liabilities.</i>		<i>Assets.</i>	
Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
Trust Fund (including Research Fund) on 28th February 1930. <i>Less</i> Depreciation in Building, Furniture, Ra. 3,426-12-0		Land	1,50,000 0 0
25,838 12 8	12,38,732 10 4	Buildings, as per last account Ra. 1,40,373. <i>Less</i> Depreciation at 2 per cent. Ra. 2,985-8-0	1,40,387 8 0
Scholarship and Building Depreciation Fund contributed through Sir J. C. Bose		Since added	12,000 0 0
		Apparatus	1,58,287 8 0
		Furniture	25,000 0 0
		<i>Less</i> Depreciation at 5 per cent.	8,826 0 0
			441 4 0
			8,384 12 0
Investments—			
To 28th February 1929—			
3½% G. P. Notes (Face value)			1,08,800 0 0
3½% G. P. Notes for Ra. 4,72,600 (at cost)			3,40,315 8 0
4½% Loan for Ra. 70,000 (at cost).			66,450 12 6
5% Loan and Bonds for Ra. 2,33,900 (at cost)			2,30,004 14 2
6% Bonds Ra. 14,000 (at cost)			14,800 13 4
Since added.			
3½% G. P. Notes for Ra. 90,000 (at cost)			60,376 15 6
200 Pref. shares Birla Jute Mills			20,000 0 0
Mortgage of property as per last 9% Ra. 71,535-12-3			47,835 12 3
<i>Less</i> Realized Ra. 24,000-0-0			
			8,89,014 11 9

## BOSE INSTITUTE TRUST FUND.

## Balance Sheet as on 28th February 1930.

Liabilities.	Ra. s. p.	Ra. s. p.	Assets.	Ra. s. p.	Ra. s. p.
			Investment of Scholarship and Building Depreciation Fund 3½% G. P. Note for Rs. 41,500 at cost	28,038 12 8	
					9,17,653 8 5
			Cash Balance		8,045 10 7

Total	12,67,371 7 0	Total	12,67,371 7 0
-------	---------------	-------	---------------

I have examined the above Balance Sheet with the Books and vouchers of the Institute and found it in accordance therewith. I certify that the Balance Sheet exhibits a true and correct view of the state of affairs of the Bose Institute Trust Fund and that I have verified the Securities and the Investments.

J. N. BASU,  
Chairman of the meeting of the Governing Body of  
the Bose Institute.

Calcutta:  
The 10th March 1930.

B. CHOWDHARY,  
Government Authorised Auditor of Companies  
in India.

13th March 1930.



## CENTRAL MUSEUM.

## Abstract of Receipt and Expenditure of the Office of the Trustees of the Indian Museum from 1st April 1929 to 31st March, 1930.

	RECEIPTS.		EXPENDITURE.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
India Government grant for pay of the non-gazetted establishment drawn during the year	2,770 0 0	14,172 0 0	Pay of the non-gazetted establishment	14,172 0 0
India Government grant for maintenance Savings on non-gazetted establishment, 1929-30	1,256 0 0	4,006 0 0	Menial charges Stationery, Postage and Printing Electricity	240 0 0 38 7 0 1,914 2 6
India Government additional grant for the Library of the Art Section, 1929-30	..	500 0 0	Furniture and Fittings	136 13 6
India Government special grant to meet the cost of the suit brought against the Trustees by B. C. Batabyal	..	2,000 0 0	Miscellaneous	739 2 3
Officer-in-charge, Art Section, Indian Museum, savings during 1928-29	..	4,500 0 0	Lecture Scheme*	*11 12 0
Amount recovered from the Director of Public Instruction, Bengal for expenditure incurred on his behalf for delivery of popular lectures in February and March, 1929	..	17 8 0	Suspense account (Advance paid to Solicitors towards the cost of defence of suit against the Trustees by B. C. Batabyal)	7,050 3 6
Amount recovered from the Director of Public Instruction, Bengal for expenditure incurred on his behalf for delivery of popular lectures in August and September, 1929	..	0 4 0	Annual contribution towards the Library of the Art Section, Indian Museum, 1929-30	500 0 0
Proportionate share of electric charges recovered from the Art, Archaeological, Industrial, Geological and Zoological Sections, Indian Museum	..	1,544 0 3	Honoraria for doing the work of the Trustees' clerk to an Assistant of the Imperial Record Department	1,000 0 0
Sundry petty receipts (Rent of a refreshment room and shed)	..	139 0 0	Reward paid to an Assistant of the Imperial Record Department for his work in connection with the suit brought against the Trustees by B. C. Batabyal	150 0 0
Sale proceeds of "A Short Guide to the Indian Museum"	..	6 0 0		
Carried over Total Receipts	..	20,890 12 3	Carried over Total Expenditure	25,950 8 9

## CENTRAL MUSEUM.

## Abstract of Receipt and Expenditure of the Office of the Trustees of the Indian Museum from 1st April 1929 to 31st March, 1930.

	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
Brought forward				
Opening balance in Bank, 1st April, 1929 :—	20,890	12	3	25,950
				8
				9
Nabur Fund	142	11	8	
General Museum Fund	4,375	6	11	
	4,518	2	7	
Opening balance in hand, 1st April, 1929	..			5,403
				4
				7
Brought forward				
Closing balance in Bank, 31st March, 1930 :—				
Nabur Fund				
General Museum Fund				
Closing balance in hand, 31st March, 1930 (General Museum Fund)	73	6	0	38
				7
				6
Grand Total	31,482	4	10	31,482
				4
				10

F. M. ABDUL ALI.

Hony. Secretary to the Trustees,  
Indian Museum, Calcutta.

SURENDRA NATH LAW.

Hony. Treasurer to the Trustees,  
Indian Museum, Calcutta.

\* The sum of Rs. 6-8-0 included in Rs. 11-12-0 spent in course of the year has subsequently been recovered from the Director of Public Instruction, Bengal in May 1931.

## CENTRAL MUSEUM.

## Statement of Annual Receipts and Expenditure of the Art Section and Art Gallery of the Indian Museum, for the Year 1929-30.

RECEIPTS.	AMOUNT.		EXPENDITURE.		AMOUNT.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
<u>Establishment.</u>						
Pay of establishment of the Art Section and Art Gallery . . . . .	..	6,750 0 0	Pay of establishment of the Art Section disbursed . . . . .	3,125 9 0		
			Pay of establishment of the Art Gallery disbursed . . . . .	3,370 15 0		
					6,496	8 0
<u>Purchase of works of art (Art Section).</u>						
Balance for the last year's account	[4,508	13 3	Works of art purchased during 1929-30	2,546	0 0	
Grant for the year 1929-30	Rs. 0,000		Amount paid to the Honorary Secretary to the Trustees, Indian Museum	4,500	0 0	7,045 0 0
Less the amount appropriated for "Purchase of books" . . . . .	Rs. 500	5,500 0 0				
<u>Purchase of Books (Art Section).</u>						
Balance from the last year's account	68	11 0	<u>Purchase of Books (Art Section).</u>			
Annual contribution for the year 1929-30, received from the Trustees	500	0 0	Books purchased during the year . . . . .		1,050	13 0
Amount reappropriated from the grant for "Purchase of works of art" . . . . .	500	0 0				
<u>Contingent expenditure.</u>						
Balance from the last year's account (Art Section) . . . . .	0	3 7	<u>Contingent expenditure.</u>			
Grant for the year 1929-30 drawn from the Treasury (Art Section) . . . . .	1,980	0 0	Printing, Stationery and Stamps (Art Section) . . . . .	165	12 0	
			Furniture and cases (Art Section) . . . . .	67	9 0	
			Fitting (Putting up exhibits) (Art Section) . . . . .	456	2 3	
Grant for the year 1929-30 drawn from the Treasury (Art Gallery) . . . . .	..	1,250 0 0	Stores and labour for cleaning (Art Section) . . . . .	208	3 0	
			Miscellaneous (Art Section) . . . . .	558	3 2	
						1,455 13 11



## CENTRAL MUSEUM.

## Statement of Annual Receipts and Expenditure of the Art Section and Art Gallery of the Indian Museum, for the Year 1929-30.

	Rs. a. p.	Rs. a. p.	Hot and cold weather charges (Art Gallery)	Rs. a. p.	Rs. a. p.
				85 0 0	
			Country stationary (Art Gallery)	6 0 0	
			Office expenses (Art Gallery)	487 12 6	
			Miscellaneous (Art Gallery)	365 0 0	943 12 6
<i>Travelling allowance.</i>					
Grant for the year 1929-30 drawn from the Treasury (Art Gallery)	300 0 0	Amount disbursed during 1929-30 (Art Gallery)		..	268 10 0
Cash imprest on 1st April 1929 (Art Section)	250 0 0	Cash imprest in hand on 31st March 1930 (Art Section)		250 0 0	
Permanent advance on 1st April 1929 (Art Gallery)	30 0 0	Permanent advance on 31st March 1930 (Art Gallery)		30 0 0	
		Balance in the Imperial Bank of India on 31st March 1930		..	4,092 2 0
Total	21,632 11 10	Total		..	21,632 11 10

*Details of closing balance.*

	Rs. a. p.
Pay of establishment of the Art Section and Art Gallery.	253 8 0
Purchase of works of art (Art Section)	2,958 13 3
Purchase of books, (Art Section)	17 13 7
Contingent expenditure (Art Section)	Rs. 534-5-8
Contingent expenditure (Art Gallery)	Rs. 306-3-5
Travelling allowance (Art Gallery)	31 6 0
Total	4,092 2 0

Calcutta,  
9th December 1930.M. C. DEY,  
Officer-in-charge, Art Section Indian Museum  
and  
Keeper, Government Art Gallery.

## IMPORTANT COMMENTS.

*Bose Research Institute.*

During the year under report the Bose Research Institute of Calcutta received a total grant of Rs. 3,03,000 which comprises the following :—

- (i) An annual recurring grant of Rs. 1,00,000, the condition attached to the grant, which is made for scientific investigation generally, being that the grant for any one year should be in the proportion of two to one of the income actually derived from private sources. The income from private sources is verified by the Accountant General, Bengal with reference to the Imperial Bank Pass Book, before the payment of the grant is made.
- (ii) An annual grant of Rs. 3,000 for the specific purpose of printing the transactions of the Institute.
- (iii) A non-recurring grant of Rs. 2,00,000 sanctioned for the extension of the Laboratory and other buildings connected with the Bose Research Institute.

2. Separate accounts in respect of each of the above grants, together with a fourth account showing the income derived from private sources, are appended.

3. The account in respect of the annual grant of Rs. 3,000 shows the transactions for two years, 1928-29 and 1929-30. The Director has a running account with a London Publisher from whom detailed accounts are not generally received by the time the yearly accounts are audited and hence the difficulty in incorporating this account in the account of the yearly grant.

*Central Museum.*

4. The Committee on Public Accounts in paragraph 111 of their proceedings on the Appropriation Accounts for 1928-29, desired that an account of the receipts and expenditure of the Museum should be appended to the Appropriation Accounts. An Account of the receipts and expenditure of the Museum for the year 1929-30, in two parts—one for the office of the Trustees, Indian Museum, and the other for the Art Section and Art Gallery of the Museum—is appended to the Appropriation Account for 1929-30.

The Account has been audited by the Examiner, Outside Audit, Bengal and found to be correct.



## GRANT No. 55—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1920, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropri- ation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD —“ 31—EDUCATION ”.					
A.—Grants-in-aid to Universities					
O. 7,38,000	7,79,000	7,79,000	..	..	..
S. (a) 41,000					
B.—University—Government Colleges:					
B.1.—Pay of Officers . . . . .	..	2,910	+2,910	..	+2,910
In the Punjab estimates, due to payment of leave salary of an Officer for which provision was not made as the officer could not intimate his intention of drawing leave salary in India.					
B.2.—Allowances, Honoraria, Etc.					
O. ..	6,036	6,396	+360	..	+360
S. (b) 6,036					
Cost of passages (Rs. 304) debited by High Commissioner in March when it was too late to arrange funds.					
C.—Grants-in-aid to Non-Government Arts Colleges: . . . . .	25,000	25,000	..	..	..
D.—Grants-in-aid to Non-Government Secondary and Primary Schools:					
Non-voted: O. 1,000	2,880	2,800	—80	..	—80
S. (c) 1,880					
Voted . . . . .	23,700	23,512	—188	..	—188
E.—Government Secondary Schools . . . . .	..	882	+882	..	+882
Represents leave salary of an officer on foreign service. The proposal for reappropriation reached the Government of India too late.					
F.—Scholarship and Other Miscellaneous Charges:					
F. 1.—Grants-in-aid . . . . .	1,000	1,000	..	..	..
F. 2.—Other Charges:					
Non-voted O. ..	560	553	—7	..	—7
S. (d) 560					
Voted . . . . .	3,300	2,291	—1,009	—207	—802
Partly to reduced charges in connection with the inspection of Chiefs' Colleges.					
Totals . { Non-voted . . . . .	9,476	12,663	+3,187	..	+3,187
Voted . . . . .	8,32,000	8,31,685	—315	—207	—108

(a) Voted by the Legislative Assembly on 17th February.

(b) Sanctioned as follows: 17th January, Rs. 4,460; 6th February, Rs. 1,580.

(c) Sanctioned on 7th February.

(d) Sanctioned on 31st December.



## GRANT NO. 56—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "32—MEDICAL".</b>					
<b>A.—Medical Establishment—Superintendence :</b>					
<b>A. 1.—Pay of Officers</b>					
Non-voted O. 1,43,400 } S. (a) —2,554 }	1,40,846	1,39,552	—1,294	..	—1,294
Voted . . . . .	9,000	4,431	—4,569	—2,414	—2,155

The provision of Rs. 9,000 for the Bacteriological Officer remained unutilised as a suitable non-I. M. S. Officer was not available for employment under the Medical Research Department. The expenditure mainly represents the pay charge of the Chief Superintendent who was given Gazetted Status.

<b>A. 2.—Pay of Establishments</b>	1,28,100	1,18,636	—9,464	—9,431	—33
------------------------------------	----------	----------	--------	--------	-----

See A. 1.—voted. Partly also due to leave out of India.

**A. 3.—Allowances, Honoraria,  
etc.**

Non-voted O. 11,300 } S. (b) 30,550 }	41,890	43,617	+1,727	..	+1,727
--	--------	--------	--------	----	--------

Due to cost of passages of officers of the Indian Medical Research Department. Application for additional allotment was made on the 12th March when it was too late for Government to take action.

Voted . . . . .	31,300	19,529	—11,771	—11,600	—171
-----------------	--------	--------	---------	---------	------

The lump provision made for the Indian Medical Service Selection Board was not fully utilised as the persons called in for interview happened to be non-voted officers (Rs. 10,900).

- (a) Sanctioned as follows :—7th December, —Rs. 1,810; 5th February, —Rs. 744.  
(b) " " 7th December, Rs. 1,810; 2nd January, Rs. 18,011;  
11th January, Rs. 33; 2nd January, Rs. 11,900; 5th February, —Rs. 600.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	------------------------------	-----------------------------	---------------------	---	---

Rs. Rs. Rs. Rs. Rs.

**A.—Medical Establishment—Super-  
intendence—contd.**

<i>A. 4.—Grants-in-aid, Contri- butions, etc.</i>	2,400	2,306	+	..	+206
---	-------	-------	---	----	------

Under-estimation.

<i>A. 5.—Supplies and Services .</i>	100	..	—100	—50	—50
--------------------------------------	-----	----	------	-----	-----

<i>A. 6.—Contingencies . .</i>	21,300	23,046	+1,746	+700	+1,046
--------------------------------	--------	--------	--------	------	--------

Under-estimated. The net excess occurred after the close of the year.

<i>A. 7 A.—Charges in connection with the visit of Sir Malcolm Watson and Major Lock Wood Stevens . . .</i>	..	1,167	+1,167	+1,173	—6
---	----	-------	--------	--------	----

Not foreseen in the budget.

**A. 8.—Charges in connection  
with the Deputation  
of Dr. Mansiff to  
Cairo Medical Con-  
gress :**

<i>A. 8(1).—Pay of Officers .</i>	..	..	..	+71	—71
-----------------------------------	----	----	----	-----	-----

<i>A. 8(2).—Other charges .</i>	..	569	+569	+569	..
---------------------------------	----	-----	------	------	----

*See A. 7.-A.*

<i>A. 9.—Deduct—(i) Charges recovered from the Indian Research Fund Association and (ii) Expenditure charged to the Grant for Public Health No. 57 .</i>	—68,100	—64,523	+3,577	+2,400	+1,177
--	---------	---------	--------	--------	--------

Smaller expenditure than estimated originally.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Medical Establishment—District Medical Officers :</b>					
<b>B. 1.—Simla :</b>					
<b>B. 1 (1).—Pay of Officers</b>					
Non-voted - O. 34,300	27,931	23,091	+160	..	+160
S. (a) —6,362					
Voted . . . . .	11,400	11,657	+257	+205	+52
<b>B. 1 (3).—Other Charges</b>					
Non-voted O. 600	1,100	999	—101	..	—101
S. (b) 500					
Voted . . . . .	6,300	6,152	—148	—500	+352
<b>B. 1 (4).—Grants in-aid, Contributions, &amp;c.</b>	1,200	1,200	..	..	..
<b>B. 2.—North-East Frontier, Assam :</b>					
<b>B. 2 (1).—Pay of Officers</b>					
O. 15,275	16,375	17,342	+967	..	+967
S. (c) 1,100					
The share of the leave and deputation salaries of Assistant Surgeons on leave and under post-graduate training was not provided for					
<b>B. 2 (2).—Pay of Establishment.</b>	2,004	2,127	+123	+200	—77
<b>B. 2 (3).—Other Charges</b>	9,721	10,623	+907	+749	+158
Larger expenditure under travelling and other allowances.					
<b>C.—Other Medical Establishments :</b>					
<b>C. 1.—Imperial Serologist :</b>					
<b>C. 1 (1).—Pay of Officers</b>					
Non-voted . . . . .	21,000	21,000	..	..	..
Voted . . . . .	18,400	17,050	—1,350	—1,350	..

(a) Sanctioned as follows :—15th September, —Rs. 980 ; 2nd January, —Rs. 4,389.

(b) Sanctioned as follows :—15th September, Rs. 960 ; 11th January, —Rs. 201 ; 5th February, —Rs. 141.

(c) Sanctioned on 24th January.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Reapprop- riation, un- withdrawn + or — or surrender.	Remainder.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Other Medical Establishments— concd.</b>					
C. 1.—Imperial Serologist—concd.					
C. 1 (2).—Pay of Establish- ments . . . . .	6,500	6,632	+ 132	+ 132	..
C. 1 (3).—Other Charges . .					
Non-voted O. 4,000	3,962	3,961	—1	..	—1
S. (a) —33					
Voted . . . . .	12,600	12,534	—66	—54	—12
C. 2.—Chemical Examiner :					
C. 2 (1).—Pay of Officers . .	1,000	1,400	+ 400	..	+ 400
Under estimation (Rs. 200) and rounding (Rs. 200).					
C. 2 (2).—Establishment charges paid to other Governments, Depart- ments, etc. . . . .	25,000	..	—25,000	..	—25,000
The whole of the provision, which was intended to meet contribution payable to the Bombay Government on account of Customs samples tested by the Chemical Analyser, Bombay, remained unutilised as the orders fixing the share payable by the Central Government were not received in time to include the adjustment in the accounts for 1929-30. The matter is still under reference to the Local Government.					
<b>D.—Hospitals and Dispensaries :</b>					
D. 1.—Pay of Establishments.					
Non-voted O. 12,943	10,943	10,610	—333	—99	—234
S. (b)—1,100					
Voted . . . . .	11,100	11,496	+ 396	+ 450	—54
D. 2.—Other Charges					
Non-voted . . . . .	11,257	13,459	+ 1,502	—850	+ 2,352
Due mainly to larger expenditure on Medical stores for a Hospital and an outpost in the Aka Hills (Assam), bulk of which was adjusted in the accounts for March 1930. The transfer of Rs. 850 by reappropriation sanctioned on 31st March was not justified.					
Voted . . . . .	20,400	15,566	—4,834	—4,715	—119
Due chiefly to economy.					
D. 3.—Grants-in-aid to Non- Government Medical In- stitutions . . . . .	19,000	18,550	—450	..	—450
D. 4.—Deduct—One-third share recovered from Military . . . . .	—9,000	—7,733	+ 1,267	+ 1,265	+ 2
Due to smaller expenditure for the Civil and Military Dispensary, Simla, 1/3 cost of which is recovered from the Military Department.					

(a) Sanctioned on 11th January.

(b) Sanctioned on 24th January.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reapro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Grants for Medical purposes . . .	4,15,500	4,16,818	+1,318	+2,335	—1,017
F.—X-Ray Institute, Dehra Dun:					
F. 1.—Pay of Officers					
Non-voted O. 13,000 } . . .	20,100	20,423	+323	+350	—27
S. (a) 2,100 } . . .	20,800	19,593	—1,207	..	—1,207
Voted . . . . .	24,800	25,272	+472	+1,510	—1,038
F. 2.—Pay of Establishments . . .	70,000	45,948	—24,052	—16,021	—8,031
F. 3.—Supplies and Services . . .					
Due to (i) Reduced demands for stores resulting in savings on freight, etc., and (ii) Customs Duty on Home Supplies, sent direct to Military Hospitals, not having been paid by the Institute.					
F. 4.—Allowances and Contingencies					
Non-voted O. 200 } . . .	1,700	1,347	—353	..	—353
S. (a) 1,500 } . . .					
A claim for travelling allowance was disallowed.					
Voted . . . . .	11,500	8,569	—2,931	..	—2,931
Reduced demands for stores from the Military Department not foreseen in the budget.					
F. 5.—Grants-in-aid, Contributions, etc. . . . .	600	250	—350	—350	..
The provision was for passage contribution for an officer which was not utilised.					
G.—English Charges (High Commissioner) on stores . . . . .	59,000	21,696	—37,304	—10,000	—27,304
Grant provided for stores indented for by the X-Ray Institute, Dehra Dun, on behalf of the Military Department and certain Provincial Governments, cost of which is now being charged direct thereto. About Rs. 26,333 of the saving due to re-classification of expenditure on this account. Balance made up of (a) cancellations (Rs. 667), (b) reduction in prices (Rs. 6,333), and (c) carry-forward to next year (Rs. 4,000).					
H.—Loss or Gain by Exchange . . . . .	..	28	+28	+50	—22
Totals { Non-voted . . . . .	3,14,729	3,19,312	+4,583	..	+4,583
Gross . . . . .	9,22,100	8,04,939	—1,17,161	—48,940	—68,221
Deductions . . . . .	—77,100	—72,266	+4,844	+3,665	+1,179
Net . . . . .	8,45,000	7,32,683	—1,12,317	—45,275	—67,042

(a) Sanctioned on 27th December.

## IMPORTANT COMMENTS.

The Voted saving under the Grant during 1929-30 represents about 13 per cent. of the final grant, against 2.4 per cent. in the previous year. The savings which accrued chiefly under sub-heads A.-3 (Rs. 11,771) F.-3 (Rs. 24,052) and G. (Rs. 37,304) and the non-utilisation of the provision (Rs. 25,000) under sub-head C.-2 (2) are responsible for the high percentage of saving in the year under report.

The excess over the final appropriation in the Non-Voted section of the Grant during 1929-30 represents about 1.4, against a saving of 1.5 per cent. in the previous year. The uncovered excesses under certain sub-heads, *viz.*, A.-3, A.-4, B.-2(1) and D.-2, appear to indicate the need of a closer watch over anticipated liabilities and progress of expenditure.



## A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the years 1928-29 and 1929-30.

Debits.			Credits.		
	1928-29.	1929-30.		1928-29.	1929-30.
	Rs.	Rs.		Rs.	Rs.
1. Value of stores in stock on 1st April as per statement "B" .	7,13,250	5,51,185	1. Value of stores issued or sold :—		
2. Cost of stores purchased from England and received during the year converted at the average rate of exchange	42,483	17,514	(i) to the Institute.	26,606	20,005
3. Cost of stores purchased in India .	43,901	45,830	(ii) to other Central Hospitals .	145	..
4. Value of stores received back from Military Units and Civil Hospitals which are in issuable condition and for which credit was allowed .	646	197	(iii) to Provincial Civil Hospitals.	8,037	2,925
5. Carriage and other incidental charges .	3,638	1,520	(iv) to Military Units	89,155	64,894
6. Customs duty .	4,906	3,120	(v) to private persons or local bodies including transfers to London .	3,084	2,767
7. Other charges on stores (viz., Establishment, workshops contingencies, Interest and depreciation on buildings, etc. as per Statement C.) .	20,575	16,534	(vi) Unallocated items	778	101
8. Profit .	4,370	..	2. Value of articles lost, condemned or broken less proceeds of condemned or broken stores .	2,478	7,839
			3. (a) Loss on sale of Surplus and obsolete stores at concession rates .	35,617	17,096
			(b) Loss on sale of surplus and obsolete stores as free supply .	91,529	..
			4. Loss on account of depreciation in the value of stores (Coolidge tubes) .	2,640	..
			5. Value of stores in stock on 31st March (as per statement "B.") .	5,53,825	5,07,148
			6. Loss—		
			on account of departmental charges	Rs. 5,234	
			on account of Audit charges	538	
			less profit on Stores .	—3,409	
			7. Departmental charges on stores recovered from Provincial Governments, Military Departments, Local bodies, etc. .	19,975	10,762
Total .	8,33,769	6,35,900	Total .	8,33,769	6,35,900

(a) Represents value of stores in stock (item 5 on the credit side) less the amount of loss of Rs. 2,640 referred to in item 4 on the credit side.

MAN SINGH,  
Accounts Clerk.

A. C. W. DESSA, I.M.D.,  
Officer in charge, X-Ray Institute.

## NOTES.

1. The X-Ray Institute, Dehra Dun, having been closed with effect from 1st April 1930, the Director General, Indian Medical Services did not consider it necessary to carry out any inspection of the Store Accounts before the stores are finally disposed of. The *pro forma* accounts of this Institute have, therefore, been exhibited this year unaudited.

2. In paragraph 42 of the Auditor General's letter containing comments on the Appropriation Accounts for 1928-29, the Auditor-General commented upon the present form of the *pro forma* Accounts of the Institute, which do not show the exact financial results of the stores in the Institute. The question of suitably revising the present forms of the Institute, was discussed by the Committee on Public Accounts in 1930 (*vide* paragraph 664 of their Report). The Director of Commercial Audit was accordingly addressed on the subject and that officer suggested certain revised forms for adoption. Officer in charge of the X-Ray Institute, who was requested to comment on the suitability of the new forms suggested by the Director of Commercial Audit pointed out certain difficulties in the adoption of the revised forms and explained that for that reason and as the Institute had already been officially closed down the introduction of the new forms would serve no useful purpose. The question of obtaining permission for the introduction of revised forms was not therefore proceeded with and, it is hoped, the statement below showing the amount of net loss will be considered sufficient pending the final liquidation accounts.

The following statement shows the amount of net losses incurred in 1928-29 and 1929-30 relating to stores of the X-Ray Institute:—

	1928-29.	1929-30
	Rs.	Rs.
(i) Item 2 of the credit side . . . .	2,478	7,839
(ii) Item 3 (a) of the credit side . . . .	35,617	17,096
(iii) Item 3 (b) of the credit side . . . .	91,529	..
(iv) Item 4 of the credit side . . . .	2,640	..
(v) Item 6 of the credit side . . . .	..	2,363
(vi) Deduct—Amount shown as profit in 1928-29 —item 8 on the debit side . . . .	—4,370	..
	1,27,894	27,298

The heavy loss in 1928-29 is mainly due to surplus stores of the Institute worth Rs. 91,330 having been issued free to various Government Institutions and their value written off by the Government of India.



**B****STORE ACCOUNT for 1929-30 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.**

	On 1st April 1929.	On 31st March 1930.
	Rs.	Rs.
(i) Stores which have been tested and are in issuable condition . . . . .	4,04,006	3,55,083
(ii) Surplus and obsolete stores . . . . .	1,47,179	1,52,065
	<u>*5,51,185</u>	<u>5,07,148</u>

\*Including loss of Rs. 2,640 on account of reduction of rates of Coolidge Tubes as sanctioned in Government of India, Department of Education, Health and Lands on 9th February 1929 (vide item 4 on the credit side of Statement A).

A. C. W. DESSA, I.M.D.,  
Officer-in-charge, X-Ray Institute,  
Dehra Dun.

Certified that I have during the year 1929-30, physically checked the entire stock borne of stores Ledger Sections I, II and surplus as well as Tools, plants, Linen, Crockery and apparatus, borne on the Inventories kept by Electrician and Military Sub-Assistant Surgeon. These stores were found to be correct and adjustment carried out where necessary.

J. L. SEN, Major, I.M.S.,  
Superintendent, X-Ray Institute,  
Dehra Dun.

**C****STATEMENT showing the expenditure incurred as indirect charges on the stores in X-Ray Institute for the years 1928-29 and 1929-30.**

	1928-29.	1929-30.
	Rs.	Rs.
1. Superintending Establishment including pay of Superintendent and Assistants.	3,526	3,563
2. Establishment charges engaged on direct handling of store . . . . .	1,807	1,819
3. Transport Establishment . . . . .	154	..
4. Workshop Charges . . . . .	3,261	2,030
5. Maintenance of store-godown and interest on capital cost of the godowns.	4,651	4,651
6. Contingencies including packing cases . . . . .	2,215	1,104
7. Accounts clerk . . . . .	2,044	2,055
8. Pensionary charges . . . . .	1,919	774
9. Audit charge . . . . .	993	538
	<u>20,575</u>	<u>16,534</u>



## GRANT No. 57—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>MAJOR HEAD "33—PUBLIC HEALTH."</b>					
<b>A.—Public Health Establishment :</b>					
A. 1.—Pay of Officers . . .	36,000	36,000	..	..	..
A. 2.—Other Charges :					
<i>Non-voted</i> . . .	10,400	8,481	—1,919	..	—1,919
Due mainly to the (i) unexpected postponement of a tour (Rs. 1,312) and (ii) non-utilisation of the provision for the medical treatment of British officers (Rs. 200).					
Voted . . .	12,100	5,146	—6,954	—1,242	—5,712
Due mainly to (i) less expenditure on the Annual Report (Rs. 1,300) and (ii) non-publication of certain Health Bulletins (Rs. 5,100). The net saving was retained for unforeseen expenditure.					
A. 3.—Grants-in-aid, Contributions, etc. : . . .	600	600	..	..	..
<b>B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services . . .</b>	68,100	64,523	—3,577	—2,400	—1,177
<i>See Sub-head A. 9 in Grant No. 56—Medical Services.</i>					
<b>C.—Public Health—Expenses in connection with Epidemic Diseases :</b>					
C. 1.—Port Quarantine charges in the Madras Presidency :					
C. 1. (1).—Pay of Establishments . . .	16,634	16,501	—133	..	—133
C. 1. (2).—Allowances, Honoraria, etc. . .	1,592	932	—660	..	—660
Less expenditure on medical inspection of vessels.					
C. 1. (3).—Other Expenses . . .	24,154	5,211	—18,943	—18,972	—71

Due to the non-utilisation of the provision (i) of Rs. 14,300 made for repairs to the disinfecting barge and to the clayton apparatus which were abandoned in favour of the more advantageous schemes of the construction of a new barge and the purchase of a new apparatus in the following year and (ii) of Rs. 2,975 made for the construction of quarters for the Plague nurse at Dhanushkodi, the execution of which was postponed to 1930-31. *See Comments.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
-------------------------	-------------------------	------------------------	----------------------	--	-----------------------------------

Ra.                      Ra.                      Ra.                      Ra.                      Ra.

C. 2.—Port Health Establishment, Bombay, Karachi and Aden:

C. 2. (1).—Pay of Officers:

Non-voted . . . 49,850      27,738      —22,142      ..      —22,142

Due to the absence on leave in England of the Port Health Officer, Bombay.

Voted . . . 31,415      31,989      +574      +556      —232

C. 2. (2).—Pay of Establishments:

Non-voted . . . 2,798      2,713      —85      —      —85

Voted . . . 23,294      21,328      —1,966      —1,529      —437

C. 2. (3).—Allowances, Honoraria, etc.:

Non-voted . . . 12,364      12,357      —7      —      —7

Voted . . . 14,958      16,771      +1,813      +1,573      +240

Increased expenditure on (i) overtime allowances (Rs. 1,200), and (ii) house-rent and other allowances (Rs. 600).

C. 2. (4).—Supplies and Services and Contingencies:

Non-voted O. 10,658 }  
S. (a) —2,000 } 8,658      6,126      —2,532      +582      —3,114

Due mainly to smaller expenditure on repairs to the Launch of the Port Health Officer, Aden. See Notes.

Voted . . . 21,333      18,324      —3,009      —2,003      —1,006

Less expenditure on several items of a fluctuating nature.

O. 2. (5).—Grants-in-aid, Contributions, etc. . . . 300      722      +422      —      +422

Due to only net provision for passage contributions, having been made in the budget whereas the expenditure was debited gross in the accounts.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C. 2.—Port Health Establishment, Bombay, Karachi and Aden —conold.					
C. 2. (7).— <i>Deduct</i> —Recovered from the Govern- ment of Bombay:					
Non-voted	—18,000	—12,185	+5,815	—582	+6,397
As a consequence mainly of reduced expenditure under C. 2. (1) and C. 2. (4) non- voted.					
Voted	—23,000	—21,751	+1,249	+1,103	+146
Mainly due to reduced expenditure under C. 2. (4)—voted.					
C. 2. (8).—Establishment charges paid to other Governments, Depart- ments, etc.	..	4,647	+4,647	+4,647	..
Represents payment to the Government of Bombay on account of the Central Gov- ernment's share of the pay and allowances of two subordinate Medical Service officers on the staff of the Port Health Officer, Bombay.					
C. 3.—Pilgrim Charges:					
C. 3. (1).—Pay of Establish- ments	2,580	1,267	—1,313	..	—1,313
Under temporary establishment.					
C. 3. (2).—Other Charges	12,420	11,119	—1,301	..	—1,301
Reduced expenditure on contingencies.					
C. 4.—Expenses in connection with Malaria in North East Frontier	1,400	1,202	—198	..	—198
C. 5.—Establishment Charges paid to other Governments, Depart- ments, etc.:	94,720	89,586	—5,134	—3,673	—1,461
Due to appointment of a lower paid Port Health Officer, Calcutta (Rs. 2,000) and late appointment of certain staff (Rs. 2,500).					
C. 6.—Expenses in connection with Air Port Quarantine	..	1,129	+1,129	+1,242	—113
Represents remuneration of the Port Health Officer, Karachi, for issuing bills of health to the Karachi Cairo Air Service.					



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
D.—Bacteriological Laboratories—Central Research Institute, Kasauli :					
D. 1.—Pay of Officers :					
Non-voted O. 77,600	76,340	70,942	—5,398	—	—5,398
S. (a) —1,260					
Due to debit of leave salary of an officer to the Bengal Government as decided after the close of the year (Rs. 5,355).					
Voted . . . . .	7,200	6,794	—406	—	—406
D. 2.—Pay of Establishments .	52,700	50,370	—2,330	—2,300	—30
D. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,200	5,714	7,333	+1,619	—	+1,619
S. (b) 1,514					
Mainly due to the adjustment of the cost of passage of the family of an officer which could not be foreseen.					
Voted . . . . .	1,200	1,133	—67	—	—67
D. 4.—Purchase of Serum Bot- tles . . . . .	10,000	14,906	+4,906	+4,980	—74
Due to adjustment of certain arrears of expenditure relating to 1928-29.					
D. 5.—Purchase and Repairs of Apparatus . . . . .	16,000	14,290	—1,710	—1,200	—510
The estimate made originally in respect of cost of orders sent to foreign countries was a little liberal. See Notes.					
D. 6.—Other Supplies . . . . .	27,300	30,708	+3,408	+3,500	—92
Extra expenditure on purchase, feed etc., of experimental animals.					
D. 7.—Contingencies . . . . .	37,500	36,788	—412	—80	—332

(a) Sanctioned as follows :—23rd January, Rs. 5,515; 6th March, Rs. 5,640; 19th March, Rs. 1,285.  
 (b) Sanctioned as follows :—13th January, Rs. 1,000; 19th March, Rs. 514.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
E.—Grant-in-aid:					
E. 1.—For Public Health Purposes:					
E. 1. (1).—To Indian Research Fund . .	7,50,000	7,50,000	..	..	..
E. 1. (2).—To others . .	5,000	5,000	..	..	..
E. 2.—For Pasteur Institutes	1,82,200	1,82,200	..	..	..
F.—Works:					
Non-voted	800	943	+143	..	+143
Due mainly to <i>pro-rata</i> charges on account of establishment, and tools and plant being more than was anticipated.					
Voted . . . . .	3,900	3,577	—323	..	—323
G.—English charges (High Commissioner) on Stores	1,000	341	—659	..	—659
H.—Loss or gain by Exchange . .	..	2	+2	..	+2
Totals					
Non-voted { Gross . . . . .	2,07,254	1,75,157	—30,097	+582	—30,799
{ Deductions . . . . .	—18,000	—12,185	+5,815	—582	+6,397
{ Net . . . . .	1,87,254	1,62,972	—24,282	..	—24,282
Voted { Gross . . . . .	14,17,000	13,84,582	—32,418	—16,501	—15,917
{ Deductions . . . . .	—23,000	—21,751	+1,249	+1,103	+46
{ Net . . . . .	13,94,000	13,62,831	—31,169	—15,398	—15,771

## NOTES.

C. 2. (4). *Non-voted*.—The 1928-29 Appropriation Account included an expenditure of Rs. 6,652 on account of the purchase of a new hull for the Steam Launch "Blanche" of the Port Health Officer, Aden. The Port Trust, Aden, from whom the hull was purchased, however, subsequently reported that owing to certain alterations, renewals, etc., the actual expenditure had amounted to Rs. 8,981. The difference of Rs. 2,329 was therefore paid to the Port Trust during 1929-30 under orders of the Government of India. The whole expenditure was divided between the Central and Provincial Governments and the Port Trust in the usual proportion of  $\frac{1}{2}$ ,  $\frac{1}{4}$  and  $\frac{1}{4}$ .

D. 5.—A similar explanation was furnished in the previous year for part of the savings in 1928-29.

## IMPORTANT COMMENTS.

*General.*

The Voted saving during the year under report represents 2.2 per cent. of the final appropriation, against 3.2 per cent. in the previous year.

2. In the Non-voted section of the Grant, however, the saving comes to about 13 per cent. of the final appropriation, against 4 per cent. in 1928-29. This unsatisfactory result is contributed mainly by inadequate control of expenditure under sub-heads C.-2(1) and C.-2(7).

3. Sub-head C.-1(3).—Expenditure on the items referred to in the explanation was specifically provided for as new items with the previous approval of the Standing Finance Committee. A sum of Rs. 11,125 only, out of Rs. 17,275 entered in the estimates for the purpose, was surrendered to Government. The schemes originally submitted to the Standing Finance Committee were apparently not sufficiently carefully thought out and part of the provision earmarked for a specific purpose was utilised on other objects of expenditure instead of being surrendered.



Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the years 1928-29 and 1929-30.

Debits.	Credits.	
	1928-29.	1929-30.
	Ra.	Ra.
Outstanding bills in the commencement of the year	8,507	2,592
Value of empty capsules and of vaccines and sera in stock on the commencement of the year	56,411	76,314
Proportionate amount of the Pay and allowance of the staff and the contingent charges as per Statement B.	1,33,371	1,32,123
75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	1,833	1,559
Approximate overhead charges	(a) 12,640	15,326 (b)
Profits	1,28,407	1,63,573 (c)
Total	3,41,169	3,91,478

(a) Pensionary charges Rs. 4,981; Rent of buildings 4/6th Rs. 5,693; Stationery and forms Rs. 632; and audit charges, 1 per cent. Rs. 1,334.  
 (b) Pensionary charges Rs. 5,772; Rent of buildings Rs. 7,159; Stationery and forms Rs. 993 and audit charges 1 per cent. Rs. 1,372.  
 (c) The increase in profit in 1929-30, as compared with the previous year, is mainly due to production and sale of prophylactic cholera vaccine on larger scale.

FATEH CHAND,  
Head Clerk,

J. A. SINTON, Major, I.M.S.,  
Acting Director.

Note.

The local inspection of the Central Research Institute, Kasauli, could not be arranged this year before the 2nd week of February 1931. As the results of the audit will not be available in time for inclusion in this publication, the accounts which have been incorporated are unaudited.

## STATEMENT A.

Store account for 1928-29 and 1929-30 of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli.

	Value of the balance in hand at end of the year.	
	1928-29.	1929-30.
Empty capsules—	Rs.	Rs.
Not vacuumised . . . . .	28,692	27,686
Vacuumised . . . . .	16,264	15,342
Filled up capsules—		
Vaccines . . . . .	5,857	2,181
Sera . . . . .	1,105	1,372
Finished but not bottled—		
Vaccines . . . . .	24,336	31,996
Total . . . . .	76,314	78,577

FATEH CHAND,  
Head Clerk.

J. A. SINTON,  
Major, I.M.S.,  
Acting Director.

## STATEMENT B.

Statement showing proportionate expenditure of the Central Research Institute Kasauli, debitable to Vaccines and Sera for the years 1928-29 and 1929-30.

	Proportion debitable to vac- cines and sera.	Amount.	
		1928-29.	1929-30.
Pay, etc., of officers—		Rs.	Rs.
Director . . . . .	0.1	5,490	3,446
Other officers (Majors L. A. P. Anderson, G. C. Maitra and C. de C. Martin, I. M. S.) . . . . .	1.0	22,481	19,558
Pay of Establishment—			
Assistant Surgeon . . . . .	0.1	3,157	3,206
Sub-Assistant Surgeon . . . . .	1.0		
Clerical . . . . .		19,238	19,416
Non-Pensionable . . . . .		17,816	20,016
Inferior . . . . .		11,402	11,426
Allowances, Honoraria, etc.—			
Sub-Assistant Surgeon's house rent and clothing allowance . . . . .	All	204	204
Supplies and Services—			
(a) Purchase of serum bottles . . . . .	Full	8,955	14,006
(b) Purchase and repair of apparatus and other charges . . . . .	4/6th of total sup- plies and services.	36,233	25,029
Contingencies (excluding menial charges) . . . . .	4/6th	14,385	14,826
Total . . . . .		1,33,371	1,32,123

FATEH CHAND,  
Head Clerk.

J. A. SINTON,  
Major, I.M.S.,  
Acting Director.

## GRANT No. 58—AGRICULTURE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sums Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	------------------------------------

Rs.	Rs.	Rs.	Rs.	Rs.
-----	-----	-----	-----	-----

## MAJOR HEAD "34—AGRICULTURE"

## A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry:

## A. 1.—Pay of Officers:

Non-voted O.	36,000	} 54,600	54,556	—64	..	—64
S.(a)	—1,400					
Voted	3,000		3,414	+414	+4.5	—1

A. 2.—Pay of Establishments	92,700	85,542	—7,158	—600	—6,558
-----------------------------	--------	--------	--------	------	--------

## A. 3.—Allowances, Honoraria etc.:

Non-voted, O.	10,600	} 7,000	3,551	—3,449	—1,350	—2,029
S.(a)	—3,600					

Less touring (Rs. 1,849) and non-utilisation of provision for (i) medical treatment (Rs. 1,000) and (ii) cost of passages (Rs. 600).

Voted	10,400	4,879	—5,521	—3,965	—1,556
-------	--------	-------	--------	--------	--------

Less touring (about Rs. 4,000) and non-payment of bonus to non-pensionable establishment (Rs. 1,500).

A. 4.—Agricultural and Veterinary Publications	16,300	7,823	—8,477	—2,250	—6,227
--	--------	-------	--------	--------	--------

Curtailment of free distribution.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry—<i>conold.</i></b>					
<b>A. 5.—Supplies and Services:</b>					
A. 5 (1).—Maintenance of Gas, Ice and Electric In- stallations . . .	1,00,300	74,645	—25,655	—19,085	—8,570
Mainly due to adjustment of works expenditure under sub-head "P.—Works" (Rs. 19,085) and (ii) payments carried forward.					
A. 5 (2).—Other Supplies and Services . . .	2,000	5,808	—3,102	—1,700	—1,402
Certain implements were not received before the close of the year.					
A. 6.—Contingencies . . .	16,000	16,231	+231	+3,378	—3,117
The re-appropriation sanctioned in November to meet anticipated excess expenditure in connection with meetings of the Council and the Board proved somewhat excessive.					
<b>B.—Expert Staff:</b>					
<b>B. 1.—Pay of Officers:</b>					
Non-voted. O. 1,65,300	} 1,49,500	1,45,569	—3,931	..	—3,931
S.(a) —15,800					
Voted . . .	78,100	73,355	—4,745	..	—4,745
Mainly due to leave out of India.					
B. 2.—Pay of Establishments . . .	1,68,200	1,55,134	—11,066	—4,550	—6,516
B. 3.—Allowances, Honoraria, etc.:					
Non-voted. . . . .	19,600	20,142	+542	+900	—358
Increased travelling charges.					
Voted . . . . .	19,600	13,560	—6,040	+400	—6,440
Mainly due to smaller travelling charges. The re-appropriation sanctioned on 17th February to meet expenditure on certain special tours proved unnecessary.					
B. 4.—Purchase of Cattle . . .	21,000	21,761	+761	+1,000	—236
Purchase of new milk pails.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Expert Staff— <i>concl'd.</i>					
B. 5.—Purchase of new Machinery and Plant, Apparatus, etc., and Gas and Water supply . . . . .	54,700	41,311	—13,389	—3,120	—10,269
Mainly due to the abandonment of certain schemes provided for in the budget on account of the proposed transfer of the Physiological Chemist's Section to Dehra Dun.					
B. 6.—Other Supplies and Services . . . . .	58,900	52,651	—6,249	—5,680	—569
Mainly due to adjustment of charges for petty construction and repairs under sub-head "P.—Works".					
B. 7.—Contingencies . . . . .	20,000	19,192	—808	—800	—8
B. 8.—Works . . . . .	1,609	..	—1,600	—777	—823
Charges adjusted under "P.—Works."					
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal:					
C. 1.—Pay of Officers . . . . .	8,600	8,641	+41	+602	—561
C. 2.—Pay of Establishments . . . . .	28,800	32,715	+3,915	+3,927	—12
Under temporary establishment.					
C. 3.—Allowances, Honoraria, etc. . . . .	2,300	1,827	—473	—227	—246
Less touring.					
C. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery Plant, Buildings, etc. . . . .	53,500	50,814	—2,686	—1,055	—1,631
Purchase of Machinery at a lower cost.					
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. . . . .	7,500	57	—7,443	—7,427	—16
Due mainly to adjustment of charges for construction and repairs under sub-head "P.—Works" (Rs. 4,630), and transfer of charges of a capital nature provided for under this head to sub-head C. 4 (Rs. 1,095).					
C. 6.—Feed of Dairy Cattle, including grazing charges . . . . .	27,000	34,879	+7,879	+7,879	..
Under-estimated. The cost of feeding the farm herd was greater.					
C. 7.—Other Expenses . . . . .	31,400	32,555	+1,155	+1,171	—16
Larger cost of maintaining the farm herd.					

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Sugarcane Station, Coimbatore :</b>					
<b>D. 1.—Pay of Officers :</b>					
Non-voted . . . . .	9,000	8,951	—49	..	—49
Voted . . . . .	11,900	11,882	—18	..	—18
D. 2.—Pay of Establishments .	23,400	22,786	—614	..	—614
<b>D. 3.—Allowances, Honoraria, etc. :</b>					
Non-voted . . . . .	1,500	2,784	+1,284	+1,350	—66
Due to visit of the Sugarcane Expert to Java.					
Voted . . . . .	2,500	2,211	—289	..	—289
<b>D. 4.—Works (Lands, Buildings, Roads, etc.) . . . . .</b>					
	18,500	..	—18,500	—15,650	—2,850
Due to adjustment of charges for works under Sub-head "P.—Works" (Rs. 6,950) and to non-completion of the combined Irrigation and water supply scheme.					
<b>D. 5.—Sugarcane Station— Working Expenses . . . . .</b>					
	22,200	19,465	—2,735	..	—2,735
Non-utilisation of provision for custom duty and other expenses on European Stores which were received after the close of the year.					
<b>D. 6.—Other Supplies and Ser- vices and Contingencies. . . . .</b>					
	3,500	4,017	+517	+700	—183
Entertainment of additional menial establishment.					
<b>E.—Sugar Bureau :</b>					
<b>E. 1.—Pay of Officers . . . . .</b>					
	13,800	13,769	—31	..	—31
<b>E. 2.—Pay of Establishments . . . . .</b>					
	13,000	12,525	—475	..	—475
<b>E. 3.—Other Charges :</b>					
Non-voted . . . . .	2,000	1,041	—959	—990	—59
Less touring.					
Voted . . . . .	3,390	2,987	—313	+340	—633
Re-appropriation made on 15th January to meet increased expenditure on travelling allowance proved unnecessary as savings occurred as a result of economy in other expenditure.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Indian Central Cotton Committee :</b>					
<i>F. 1.—Pay of Officers . . .</i>	44,200	31,511	—12,689	..	—12,689
Leave out of India.					
<i>F. 2.—Pay of Establishments .</i>	18,500	18,002	—498	+550	—1,048
<i>F. 3.—Allowances, Honoraria, etc. :</i>					
<i>Non-voted . . .</i>	9,100	7,693	—1,707	..	—1,707
Less touring.					
<i>Voted . . .</i>	800	427	—373	..	—373
Smaller travelling charges.					
<i>F. 4.—Grants-in-aid, Contributions, etc. . .</i>	1,200	1,200	..	..	..
<i>F. 5.—Deduct—Recoveries from the Committee :</i>					
<i>Non-voted . . .</i>	—54,800	—40,832	+13,968	..	+13,968
Mainly due to saving under F. 1. See Note.					
<i>Voted . . .</i>	—18,100	—16,679	+1,421	..	+1,421
See Note.					
<b>G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :</b>					
<i>G. 1.—Pay of Officers . . .</i>	8,300	9,069	+769	+800	—31
Mainly due to grant of increment with retrospective effect.					
<i>G. 2.—Pay of Establishments .</i>	20,300	26,892	—2,408	—2,402	—6
<i>G. 3.—Allowances, Honoraria, etc. . .</i>	2,200	2,609	+409	+410	—1
Chiefly due to payment of honoraria not originally provided for.					
<i>G. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. .</i>	13,000	16,484	+3,484	+3,484	..
Expenditure on purchase of electric fittings for bungalow and replacement of cattle.					

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G.—Imperial Institute of Animal Hus- bandry and Dairying, Ban- galore—<i>conold</i>.</b>					
G. 5.—Upkeep and Replace- ment of Cattle, Land, Machinery, Plant, Build- ings, etc. . . . .	5,500	5,777	+277	+278	—1
G. 6.—Feed of Dairy Cattle including grazing char- ges . . . . .	42,300	54,914	+11,724	+11,804	—80
Under-estimated. Natural increase of the farm herd					
G. 7.—Purchase of Dairy Pro- duce . . . . .	25,000	25,785	+1,785	+1,785	..
Increase in sales necessitated purchase of milk for feeding the calves.					
G. 8.—Other Expenses . . . . .	24,600	24,983	+383	+781	—398
<b>H.—Imperial Institute of Animal Husbandry and Dairying, Wel- lington:</b>					
H. 1.—Pay of Establishments . . . . .	22,000	22,575	+575	+565	+10
Extra establishment for cultivation.					
H. 2.—Allowances, Honoraria, etc. . . . .	800	594	—206	—200	—6
H. 3.—Capital Expenditure—Ac- quisition of Additional Cattle, Land, Machine- ry, Plant, Buildings, etc. . . . .	9,200	7,968	—1,232	—1,231	—1
See B. 6.					
H. 4.—Upkeep and Replace- ment of Cattle, Land, Machinery, Plant, Build- ings, etc. . . . .	1,200	1,310	+610	+621	—11
Under repairs to and renewals of plant, machinery, etc., which included certain arrears payments.					
H. 5.—Feed of Dairy Cattle including grazing char- ges . . . . .	23,000	25,470	+3,470	+3,470	..
Increased cost of feeding the farm herd including cost of special rations for the animals affected by foot and mouth disease.					
H. 6.—Purchase of Dairy Pro- duce . . . . .	25,000	34,565	+9,565	+9,570	—5
Purchase of more butter and of large quantities of milk to augment the milk supply from the farm herd which was seriously reduced owing to outbreak of foot and mouth disease.					
H. 7.—Other Expenses . . . . .	10,200	12,720	+2,520	+2,521	—1
Cultivation of more land for the production of grain and fodder.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Anand Creamery :</b>					
I. 1.—Pay of Officers . . .	7,300	1,723	—5,575	+1,100	—3,875
Vacancy on transfer. Re-appropriation sanctioned on 15th February to meet increased expenditure due to the revision of pay of the Superintendent proved unjustifiable as the saving under the original grant, which was retained to meet the cut for probable savings, was not formally reappropriated or surrendered.					
I. 2.—Pay of Establishments .	12,400	12,998	+598	+600	—2
I. 3.—Allowances, Honoraria, etc. . . . .	2,000	776	—1,224	—728	—296
Smaller travelling charges (Rs. 724) and non-utilisation of the provision for house-rent allowance (Rs. 500).					
I. 4.—Purchase of Dairy Produce . . . . .	1,30,000	72,704	—57,296	—47,760	—9,536
The manufacture and purchase of butter were restricted owing to a fall in outside demand.					
I. 5.—Other Supplies and Services and Contingencies.	38,800	38,072	—728	+8,728	—9,456
Re-appropriation of Rs. 8,728 sanctioned on different dates to meet special expenditure on repairs, etc., of machinery proved unjustifiable as savings accrued under contingencies (Rs. 9,500) due to less manufacture and purchase of butter owing to fall in demand.					
<b>J.—Sugar Cable Service :</b>					
J. 1.—Pay of Establishments .	3,200	3,185	—15	..	—15
J. 2.—Allowances, Honoraria, etc. . . . .	500	188	—312	—140	—172
Under travelling allowance.					
J. 3.—Supplies and Services .	19,000	18,105	—2,895	..	—2,895
Decrease in the number of cables to and from foreign countries due to trade depression.					
J. 4.—Contingencies . . .	2,000	1,720	—280	—200	—80
<b>K.—Miscellaneous—Medical Establishment :</b>					
K. 1.—Pay of Officers :					
Non-voted . . . . .	1,200	1,270	..	..	..
Voted . . . . .	6,700	6,492	—208	..	—208
K. 2.—Pay of Establishments.	5,800	5,567	—233	—100	—133
K. 3.—Allowances, Honoraria, etc. . . . .	800	424	—376	..	—376
Non-utilisation of the provision of travelling allowances.					
K. 4.—Medicine and Diet .	5,900	5,547	—353	..	—353
K. 5.—Other Expenses . . .	1,400	1,651	+251	+300	—49



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>L.—Miscellaneous—Estate Establishment :</b>					
L. 1.—Pay of Establishments .	14,300	13,707	—593	—400	—193
L. 2.—Allowances, Honoraria, etc. . . . .	1,800	1,091	—709	..	—709
Payment of Grain compensation allowance at reduced rate sanctioned by local Government.					
L. 3.—Petty Construction and upkeep of Estate . . .	14,000	8,981	—5,019	—4,500	—519
See B. 6.					
L. 4.—Other Expenses . . .	11,500	10,309	—591	..	—691
<b>M.—Fumigation of American Cotton :</b>					
M. 1.—Pay of Establishments.	4,500	3,923	—1,477	—1,377	—100
M. 2.—Other Expenses . . .	2,52,200	31,410	—2,20,790	—1,67,352	—53,438
Importation and fumigation of a smaller number of bales of cotton than originally anticipated.					
<b>N.—Cotton Cess Staff :</b>					
N. 1.—Pay of Establishments .	3,041	1,119	—1,922	..	—1,922
Provision made both in India and Bombay estimates under a misunderstanding. Correct provision made in 1930-31.					
N. 2.—Other Charges . . .	359	136	—223	..	—223
See N. 1.					
<b>O.—Central Council of Agricultural Research . . . . .</b>					
	16,40,000	..	—16,40,000	—16,40,000	..
Lump provision made in the original estimates, but subsequently transferred to the following new sub-heads, viz., O. 1 to O. 6.					
<b>O. 1.—Pay of Officers :</b>					
Non-voted O. . . . .	..	37,123	37,123	..	..
8.(a) 37,123					
Voted . . . . .	..	26,798	+26,798	+26,840	—42
O. 2.—Pay of Establishments.	..	16,488	+16,488	+16,880	—192

(a) Sanctioned as follows—22nd February, Rs. 39,600 ; 22nd March—Rs. 2,477.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
O.—Central Council of Agricultural Research— <i>concd.</i>							
O. 3.—Allowances, Honoraria, etc :							
Non-voted O. .. } S.(b) 7,400 }	7,400	6,631	—769	..	—769		
The Animal Husbandry Expert did not join his appointment in March as anti- cipated.							
Voted . . . . .	..	17,397	+17,397	+18,500	—1,103		
O. 4.—Contingencies . . . . .	..	28,620	+28,620	+29,160	—540		
O. 5.— <i>Grants-in-aid, Contribu- tions, etc :</i>							
O. .. } S.(c) 845 }	845	845	..	..	..		
O. 6.—Provision for Research work	..	14,99,996	+14,99,996	+15,00,000	—4		
P.—Works . . . . .	..	49,482	+49,482	+49,543	—61		
Charges for construction and repairs originally provided under sub-heads A 5. (1), B. 6, B. 8, C. 5, D. 4, H. 3 and L. 3, were correctly adjusted under this new sub-head.							
Q.—English Charges (High Commis- sioner) on stores . . . . .	4,000	1,907	—2,093	—933	—1,160		
Partly due to liabilities carried forward (Rs. 800) and reduction in prices (Rs. 360). Remainder of the saving due to provision having been made in this grant for expenditure on account of the Bacteriological Laboratory, Muktesar, which is debitable to Grant No. 59.							
R.—Loss or gain by Exchange . . . . .	..	20	+20	+22	—2		
S.—Deduct—Probable Savings . . . . .	—80,000	..	+80,000	..	+80,000		
Fully realised.							
Totals	{ Non-voted	Gross . . . . .	3,38,363	3,16,546	—21,822	..	—21,822
		Deductions . . . . .	—54,800	—40,832	+13,968	..	+13,968
		Net . . . . .	2,83,563	2,75,714	—7,854	..	—7,854
	{ Voted	Gross . . . . .	32,87,100	29,82,182	—3,04,918	—2,26,482	—78,436
		Deductions . . . . .	—18,100	—16,679	+1,421	..	+1,421
		Net . . . . .	32,69,000	29,65,503	—3,03,497	—2,26,482	—77,015

(b) Sanctioned as follows—22nd February, Rs. 7,500 ; 22nd March—Rs. 100.

(c) Sanctioned as follows—22nd February, Rs. 1,050 ; 22nd March—Rs. 295.

## NOTES.

SUB-HEAD F.—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary which are borne by Government against leave and pension contributions and passage pay paid by the Committee.

Under non-voted and voted heads the Appropriation and expenditure compare as below.—

	Non-voted.		Voted.	
	Appropriation.	Expenditure.	Appropriation.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
Gross . . . .	54,800	40,404	19,300	18,429
Recoveries . . . .	—51,800	—40,832	—18,100	—16,679
Net . . . .	(a) Nil	(a) —428	(b) 1,200	(b) 1,750
			+ 550	

2. SUB-HEAD P.—No important major work was executed during the year.

3. Losses aggregating Rs. 17,442 occurred under the various subheads of this grant. Each of the component items was below Rs. 5,000 except one of Rs. 9,900 (Subhead H 4) representing the value of thirteen cattle which died of rinderpest and other diseases.

(a) There was no provision during the year on account of cost of passage or leave salary under the non-voted head. Rs. 428 represents travelling allowance of non-voted officers pertaining to 1928-29 which was refunded in 1929-30.

(b) The provision of Rs. 1,200 represents the net charge to Government on account of leave salary. Against this provision the expenditure amounted to Rs. 1,750 and was covered by the re-appropriation of Rs. 550 sanctioned on 29th March 1930.



## IMPORTANT COMMENTS.

*Over budgeting.*

The following table indicates the extent of the savings which have occurred against the voted Grant in previous years, also the amounts of lump cut for probable saving included in the original grants.

Year.	Original grant.	Saving.	Percentage of saving.	Lump cut for probable savings.
1925-26 . . . . .	13,42	1,16	9	..
1926-27 . . . . .	15,02	2,24	15	..
1927-28 . . . . .	15,15	1,31	9	50
1928-29 . . . . .	15,28	8	0.5	..
1929-30 . . . . .	32,60	3,03	9	80

The close estimating in 1928-29 appears to some extent to have been fortuitous as previous to that year charges in connection with the fumigation of American Cotton were met from fumigation receipts and the net receipts were credited in the accounts under the corresponding receipt head. The budget estimate of 1928-29 was framed on the assumption that this procedure would continue, but during the course of the year it was decided to debit such charges to sub-head M.-2, as a result of which there was an excess of 94 under the subhead, though the original Grant as a whole was sufficient to meet this extra charge.

It will thus be seen that the over-estimating has been substantial and persistent, indicating the necessity for a more drastic general cut for probable savings if the cut cannot be allocated to individual subheads or groups of subheads.

The large increase in expenditure in 1929-30 is connected with the Central Council of Agricultural Research for which the provision of 16,40 was made under subhead 0. The savings against this appropriation came to 51. If this subhead be omitted, the savings under the remaining subheads of the Grant come to 15 per cent. of the corresponding totals of appropriation.

In the non-voted section, however, the result is satisfactory; the saving being 2.8 per cent. of the final appropriation against an excess of 6.1 per cent. in the previous year.

## GRANT No. 59.—CIVIL VETERINARY SERVICES.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture,	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR-HEAD "34—AGRICULTURE".					
BACTERIOLOGICAL LABORATORY, MUKTESAR.					
A.—Pay of Officers :					
A. 1.—Direction :					
Non-voted . . . . .	33,500	32,427	+927	+1,500	—573
Voted . . . . .	26,400	26,090	—301	+250	—560
A. 2.—Laboratory, Veterinary Farm, Electrical and Medical Branches :					
Non-voted O. 25,500 } S. (a) —3,000 }	22,500	20,531	—1,969	—1,500	—469
An officer proceeded on leave out of India.					
Voted . . . . .	21,500	21,890	+390	+2,000	—1,610
B.—Pay of Establishments :					
B. 1.—Direction . . . . .	57,500	51,330	—6,170	—6,000	—170
Due to delay in transfer of temporary staff from daily labour to this head.					
B. 2.—Veterinary Branch . . . . .	40,700	36,150	—4,550	—4,300	—250
B. 3.—Other Branches . . . . .	43,400	38,608	—4,792	—3,800	—992
C.—Allowances, Honoraria, etc. :					
Non-voted O. . . . . 7,000 } S. . . . . (b) 1,600 }	8,600	7,308	—1,292	..	—1,292
The provision of Rs. 1,000 for medical treatment of British Officers remained unutilised.					
Voted . . . . .	8,300	9,846	+1,546	+2,000	—454
More frequent touring of officers and subordinates for research purposes.					

(a) Sanctioned as follows: 11th January, —Rs. 1,400; 25th February, —Rs. 1,000.  
 (b) Sanctioned on 25th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Reimburse- ment un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Purchase of Additional Animals:</b>					
O. . . 90,000	1,35,000	1,19,740	—15,260	—3,000	—9,260
S. . . (a) 45,000					
Reduced demand for sera from the Madras Government.					
<b>E.—Stable, Feed and Upkeep of Animals and Cultivation Expenses:</b>					
<b>E. 1.—Purchase of Grain</b>					
O. . . 80,000	95,000	97,666	+2,666	+3,000	—334
S. . . (a) 15,000					
More animals had to be maintained.					
<b>E. 2.—Purchase of Grass</b>					
O. . . 30,000	40,000	29,389	—10,611	..	—10,611
S. . . (a) 10,000					
The contractor could not supply the full quantity of hay within the year.					
<b>E. 3.—Cattle Attendants and Coolies</b>	1,05,700	92,590	—13,110	—12,890	—220
Estimate included cost of coolies actually charged to other heads.					
<b>E. 4.—Other Charges</b>	10,000	9,879	—121	+1,600	—1,721
See D. The reappropriation proved unnecessary.					
<b>F.—Replacement and upkeep of Machinery, Plant, Buildings, etc</b>	8,000	20,199	+12,199	+13,000	—801
The Engines had to be worked for longer hours and this entirely depends upon the needs of the Institute.					
<b>G.—Purchase of Chemicals and Apparatus</b>	44,000	34,679	—9,321	—6,762	—2,559
Less expenditure on chemicals due to late appointment of certain Officers. Also due to economy.					
<b>H.—Railway Freight and Carriage Charges</b>	30,000	29,566	—434	..	—434
<b>J.—Other Supplies and Services</b>					
O. . . 43,000	52,000	59,639	+7,539	+6,000	+1,539
S. . . (a) 9,000					
Greater expenditure on packing materials. The final excess was due to the fact that advance payment was made by the High Commissioner for the periodicals required for 1930-31 indented for 1929.					



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K.—Contingencies</b>					
O. . . . . 26,500	28,500	34,404	+5,904	+8,500	—2,596
S. . . . . (A) 2,000					
See E. 3. The final saving is due to cost of stationery etc., not having been adjusted during 1929-30 as expected.					
<b>L.—Grants-in-aid, Contributions, etc. :</b>					
Non-voted. . . . .	..	450	+450	..	+450
Represents the passage contribution of an officer, intimation of the debit for which was received in March 1930.					
Voted . . . . .	3,000	3,000	..	..	..
<b>M.—English Charges (High Commis- sioner) on stores</b> . . . . .	..	2,729	+2,729	+3,280	—551
Mainly expenditure on unforecasted indents and partly payments for which budget provision was made under Grant No. 58 (q. v.)					
<b>N.—Loss or Gain by Exchange</b> . . . . .	..	20	+20	+23	—3
Totals { Non-voted. . . . .	69,600	67,716	—1,884	..	—1,884
{ Voted . . . . .	7,49,000	7,17,323	—31,677	—90	—31,587

(a) Voted by the Legislative Assembly on 18th February.

## GRANT No. 60—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Ra.	Ra.	Ra.	Ra.	Ra.	
MAJOR HEAD "35—INDUSTRIES".						
B.—Industries—State Scholarships .	4,000	3,162	—838	—880	+42	
Under travelling allowance and passages of scholars sent to England.						
C.—Indian School of Mines :						
C. 1.—Pay of Officers						
Non-voted O. 16,700	11,650	10,991	—659	..	—659	
S. (a) —5,050						
Voted . . . . .	60,000	56,377	—3,623	—2,000	—1,623	
Mainly on account of grant of leave out of India (Ra. 3,400).						
C. 2.—Pay of Establishments .	44,100	43,178	—922	+400	—1,322	
The final saving it is explained by the local officer, was due to the fact that the extra expenditure on special pay and the saving due to smaller cost of acting arrangements could not be accurately estimated.						
C. 3.—Allowances, Honoraria, Etc.						
Non-voted . . . . .	3,300	2,827	—473	..	—473	
Voted . . . . .	19,700	19,693	—7	+600	—607	
The reappropriation of Ra. 600 sanctioned in March proved unnecessary.						
C. 4.—Supplies and Services .	48,400	48,383	—17	..	—17	
C. 5.—Contingencies . . .	24,800	25,326	+526	+1,000	—474	
Increase under municipal tax on certain school buildings.						
Totals {	Non-voted	14,950	13,818	—1,132	..	—1,132
	Voted .	2,01,000	1,96,119	—4,881	—880	—4,001

(a) Sanctioned on 6th February.

## GRANT No. 61—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "36—AVIATION"</b>					
<b>A.—Pay of Officers</b>					
Non-voted. O. 9,000	14,400	14,202	—198	..	—198
S. (a) 5,400					
Voted . . . . .	42,200	41,072	—1,128	—1,128	..
The Air Craft and Engine Inspector joined the appointment later than was anticipated.					
<b>B.—Pay of Establishments</b> . . . . .	46,700	37,155	—9,545	—9,000	—545
Due mainly to certain members of the staff remaining on leave ex-India.					
<b>C.—Allowances, Honoraria, etc.</b>					
Non-voted O. 4,500	2,000	1,699	—301	..	—301
S. (b) —2,500					
Voted . . . . .	19,300	19,371	+ 71	+ 800	—729

The amount of Rs. 800 provided for anticipated expenditure was not fully utilised.

<b>D.—Works</b> . . . . .	17,05,300	14,14,828	—2,90,474	—1,96,770	—93,704
---------------------------	-----------	-----------	-----------	-----------	---------

Smaller expenditure with reference to the original allotments was incurred on the following works :—

(i) Karachi-Delhi-Route-Ground organisation excluding night flying equipment (Rs. 2,02,939).

(ii) Customs accommodation Karachi (Rs. 9,869).

(iii) Electrification of civil aerodrome at Karachi (Rs. 40,261).

(iv) Rangoon aerodrome-acquisition and preparation (Rs. 1,64,115).

(v) Calcutta (Dum Dum) aerodrome, provision of hanger, approach Road, etc., (Rs. 59,774).

(vi) Standing charges maintenance and repairs (Rs. 8,708), and

(vii) No expenditure being incurred on Acquisition of site for aerodrome at Vizagapatam (Rs. 20,300). The saving was partly counterbalanced by excess expenditure under the following works :—

(1) Improvements to the Civil Aerodrome, Dum Dum (Rs. 2,284).

(2) Balance of expenditure to complete the work on the establishment of the civil landing ground at Gaya (Rs. 6,016),

(3) Bombay Aerodrome—Part acquisition (Rs. 1,18,244),

(4) Miscellaneous Akyab (Rs. 13,497).

(5) Minor works (Rs. 18,108),

(6) Acquisition of land for Air Ship Base, Bombay (Rs. 3,830),

(7) Acquisition and demarcation of land for ground at Chittagong (Rs. 52,386),

(8) Preparation of the site for a civil aerodrome at New Delhi (Rs. 45), and

(9) Survey of land for Air ship Base, Bombay (Rs. 1,082).

<b>E.—Supplies and Services</b> . . . . .	32,500	48,866	+ 16,366	+ 4,030	+ 12,336
---	--------	--------	----------	---------	----------

Due to more payments than anticipated being made to the Posts and Telegraphs Department for wireless facilities provided for civil aviation purposes. The actual expenditure could not be gauged by the Posts and Telegraphs Department before the accounts for the year were closed.

(a) Sanctioned as follows—27th June, Rs. 3,600; 30th March, Rs. 1,800.

(b) Sanctioned as follows—27th January,—Rs. 100; 28th March,—Rs. 600; 30th March,—Rs. 1,800.



Major head and subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapropriation, withdrawal or surrender.	Remainder on adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## F.—Grants-in-aid, etc.

Non-voted O.	500	600	600	—	—
S. (c)	100				
Voted	5,08,000	1,60,700	—3,47,300	—3,43,550	—3,750

Due mainly to the fact that the provision of Rs. 3,50,000 as Government subsidy to the company undertaking the operation of the Karachi-Delhi route was not utilised as it was subsequently decided to run the service as a Government concern.

G.—Contingencies	4,000	8,614	+4,614	+5,800	—1,186
------------------	-------	-------	--------	--------	--------

Due to increased activities of the civil aviation Directorate.

## H.—OPERATION OF THE INDIAN STATE AIR SERVICE :

H.1—Pay of establishments	..	1,155	+1,155	+2,700	—1,545
---------------------------	----	-------	--------	--------	--------

Due to the decision to operate the Karachi-Delhi section of the Indian State Air Service as a Government concern. The expenditure under this subhead was incurred through the agency of the Posts and Telegraphs Department, and the final saving could not be foreseen.

H. 2.—Other charges	..	15,333	+15,333	+24,300	—8,967
---------------------	----	--------	---------	---------	--------

See H. 1.

I. English charges (High Commissioner) on Stores	2,000	881	—1,119	—1,000	—119
--	-------	-----	--------	--------	------

Saving due to reduction in prices (Rs. 200) and rounding of the grant (Rs. 830).

## J. English charges

Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi

..	42,229	+42,229	+42,000	+229
----	--------	---------	---------	------

Information concerning this expenditure was not available when the budget was framed.

## K.—Loss or Gain by exchange—

Non-voted	..	2	+2	..	+2
Voted	..	477	+477	+300	+177

See paragraph 48, Chapter III.

Totals	Non-voted	17,000	16,503	—497	..	—497
	Voted	23,60,000	17,90,679	—5,69,321	—4,71,518	—97,803

(c) Sanctioned on 27th January.

## Statement of expenditure of Important New Works.

Service.	Appropriation Expenditure.		Balance.	
	Rs.	Rs.	Unexpended Rs.	Excess. Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget :</b>				
Estimated to cost above Rs. 50,000 :				
1. Improvement to civil Aerodrome, Dum Dum . . . . .	1,23,000	1,25,284	..	2,284
Revised estimates Rs. 3,15,444; expenditure to the end of March 1930, Rs. 3,14,495; completed.				
2. Karachi-Delhi route—Ground organi- sation, excluding night flying equip- ment . . . . .	5,67,000	3,64,061	2,02,939	..
Sanctioned estimate Rs. 5,67,000; expenditure to the end of March 1930, Rs. 3,64,061; in progress.				
3. Electrification of Civil Aerodrome at Karachi . . . . .	72,000	31,739	40,261	..
Sanctioned estimate Rs. 77,014; expenditure to the end of March 1930, Rs. 31,739 in progress.				
4. Rangoon Aerodrome acquisition and preparation . . . . .	4,34,000	2,69,885	1,64,115	..
Sanctioned estimate Rs. 4,34,000; expenditure to the end of March 1930, Rs. 2,69,885; in progress.				
5. Bombay Aerodrome—part acquisition	1,90,000	3,08,244	..	1,18,244
Sanctioned estimate Rs. 3,23,248; expenditure to the end of March 1930, Rs. 3,08,244; completed.				
6. Calcutta (Dum Dum) Aerodrome, provision of hanger, approach road, etc. . . . .	2,05,000	1,45,226	59,774	..
Sanctioned estimate Rs. 2,05,000; expenditure to the end of March 1930; Rs. 1,45,226; in progress.				
<b>II.—Other Major Works specifically provided for in the Budget :</b>				
Estimated to cost above Rs. 50,000 or less.				
7. Customs accommodation, Karachi . . . . .	24,000	14,131	9,869	..
Estimate Rs. 29,070; Expenditure to the end of March 1930, Rs. 24,131; in progress				
8. Miscellaneous—Akyab . . . . .	10,000	23,497	..	13,497
Estimate Rs. 23,508; Expenditure to the end of March 1930, Rs. 23,497; completed				

Statement of expenditure of Important New Works—*concl'd.*

9. Acquisition of site for aerodrome at Vizagapatam . . . .	20,300	..	20,300	..
<b>III.—Unforeseen Major Works not specifically provided for in the budget :</b>				
10. Acquisition of land for Airship Base, Bombay . . . .	..	3,830	..	3,830
Sanctioned estimate Rs. 3,13,000 ; expenditure to the end of March 1930, Rs. 2,75,471 ; Completed.				
11. Balance of expenditure to complete the work on the establishment of Civil landing ground at Gaya . . . .	..	6,016	..	6,016
Sanctioned estimate Rs. 12,000 ; expenditure to the end of March 1930, Rs. 27,422 ; completed.				
12. Acquisition and demarcation of land for ground at Chittagong . . . .	..	52,386	..	52,386
Sanctioned estimate Rs. 59,727 ; expenditure to the end of March 1930, Rs. 52,386 ; completed.				
<b>IV.—Minor Work :</b>				
13. All Collectively . . . .	10,000	29,235	..	19,235

*General Remarks.*

*Item No. 2.*—Due to (i) expenditure on the Jodhpur and Uterlai Aerodromes, being incurred by the Jodhpur Durbar (Rs. 49,000), (ii) low tenders being received for the cost of hangars than estimated, (Rs. 97,623) and (iii) postponement of certain works connected with the scheme (Rs. 56,316).

*Item No. 3.*—Due to certain Works connected with the scheme being undertaken by the Air Ministry and the payment made by the Secretary of State in England.

*Item No. 4.*—Due chiefly to the cost of acquiring land being less than originally estimated.

*Item No. 5.*—Due to the decision to acquire the whole area for the Aerodrome immediately.

*Item No. 9.*—Due to a decision not to debit the cost to civil aviation.



## GRANT No. 62—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Salaries and Expenses in connection with the COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS."</b>					
<b>A.—Pay of Officers</b>					
Non-voted. O. 44,600	44,810	44,508	-302	..	-302
S. (a) 210					
Voted . . . . .	23,900	22,063	-1,837	-1,836	-1
<b>B.—Pay of Establishments</b> . . . . .	1,64,300	1,64,975	+675	+600	+75
<b>C.—Allowances, Honoraria, Etc.</b>					
Non-voted . . . . .	9,300	8,461	-839	-48	-791
Voted . . . . .	4,100	4,329	+229	+328	-99
More touring.					
<b>D.—Contingencies.</b> . . . .	72,900	44,819	-28,081	-16,547	-11,534
<p>Reduced charges under cost of priced publications (Rs. 23,000) due chiefly to a number of publications having not been completed and issued during the year as previously expected, economy in miscellaneous expenditure (Rs. 4,000), lower postage and telegram charges (Rs. 1,000) accounted for the saving. Rs. 11,000 was reported by the Director for surrender in March 1930 but was not accepted.</p>					
<b>E.—Payments to Railways and Provincial Governments for Frontier Trade Registration</b> . . . . .	15,000	14,301	-699	-209	-490
<b>F.—Cotton Industry Statistics :</b>					
F. 1.—Pay of Establishments . . . . .	6,293	6,004	-289	..	-289
F. 2.—Other Charges . . . . .	1,707	1,379	-328	..	-328

(a) Sanctioned on 6th March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-Borne Statistics relating to Raw Cotton:					
G. 2.—Other Charges . . . . .	24,800	9,544	—15,256	—14,480	—776
Certain Railways did not prefer their claims during the year.					
H.—Grants-in-aid, Contributions, Etc.	100	148	+48	+48	..
Totals { Non-voted	54,210	53,117	—1,093	..	—1,093
{ Voted . . . . .	3,13,000	2,67,414	—45,586	—32,144	—13,442

## IMPORTANT COMMENTS.

*Over-estimating.*

The total voted savings under the Grant for 5 years are given below :—

Year.	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1925-26 . . . . .	2,37,000	36,267	• 15
1926-27 . . . . .	2,47,000	51,198	20
1927-28 . . . . .	2,59,000	39,747	15
1928-29 . . . . .	3,09,000	42,946	14
1929-30 . . . . .	3,13,000	45,586	14

The savings are persistent and substantial, though the reason for them has varied from year to year.

## GRANT No. 63—CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with CENSUS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."					
A.—Superintendence:					
A. 1—Pay of Officers:					
<i>Non-voted</i> O. 20,000	14,051	14,051	..	..	..
S. (a) —5,949					
A. 2.—Pay of Establishments .	2,500	2,073	—427	—400	—27
A. 3.—Allowances, Honoraria, etc.:					
<i>Non-voted</i> O. 4,000	2,250	2,024	—226	..	—226
S. (b) —1,750					
Voted . . . . .	500	783	+283	+400	—117
Under estimated in the absence of past actuals.					
A. 4.—Contingencies . . .	3,000	2,086	—914	—750	—164
Due to economy.					
A. 5.—Grants-in-aid, Contributions, etc.					
O. ..	270	270	..	..	..
S. (c) 270					
TOTALS . { <i>Non-voted</i> . . .	16,571	16,345	—226	..	—226
{ <i>Voted</i> . . . . .	6,000	4,942	—1,058	—750	—308

(a) Sanctioned as follows: 21st January,—Rs. 270; 22nd March,—Rs. 5,670.

(b) Sanctioned on 22nd March.

(c) " 21st January.



## GRANT No. 64—EMIGRATION-INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-INTERNAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 37.—MISCELLANEOUS DEPARTMENTS."					
A.—Expenditure in Assam:					
A. 1.—Administrative Establishment:					
A. 1. (2).—Pay of Establishments . . . . .	9,798	8,423	—1,375	..	—1,375
A. 1. (3).—Other Charges . . . . .	250	212	—38	..	—38
A. 2.—Deduct—Contribution by Assam Government . . . . .	—6,108	—4,735	+1,373	..	+1,373
Due to less expenditure under A 1 (2) and A 1 (3).					
A. 3.—Medical Establishment:					
A. 3. (1).—Pay of Establishments . . . . .	4,641	5,382	+741	+1,086	—345
Due to entertainment of additional staff and enhanced pay of an employee. The final saving was due to delay in the entertainment of the extra staff.					
A. 3. (2).—Other Charges . . . . .	2,510	2,985	+475	+1,000	—525
Under diet of patients owing to increased number of indoor patients.					
A. 5.—Grants-in-aid, Contributions, etc. . . . .	50	..	—50	..	—50
A. 6.—Works . . . . .	900	501	—399	—300	—99
Due to less expenditure on repairs on buildings.					
A. 7.—Reserve . . . . .	3,959	..	—3,959	—3,534	—425
No epidemics occurred among immigrants.					
B.—Other Expenditure:					
B. 1.—Pay of Officers . . . . .	13,200	11,228	—1,972	—1,972	..

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Other Expenditure—concd.</b>					
B. 2.—Pay of Establishments .	3,830	3,388	—442	—330	—112
B. 3.—Allowances, Honoraria, etc.:					
Non-voted O. 600 } S. (a) —400 }	200	..	—200	..	—200
There was no touring by the Superintendent of Emigration.					
Voted . . .	700	619	—81	—50	—31
B. 4.—Contingencies . .	1,370	1,283	—87	..	—87
B. 5.—Grants-in-aid:					
O. 5,800 } S. (b) 310 }	6,110	6,108	—2	..	—2
B. 6.—Charges transferred from Grant No. 65—Emigra- tion-External:					
Non-voted . .	600	600	..	..	..
Voted . .	1,900	1,860	—40	—40	..
B. 7.—Establishment Charges paid to Provincial Gov- ernments . . .	5,000	4,940	—60	..	—60
Totals { Non-voted . .	11,010	11,548	—262	..	—262
{ Voted { Gross 43,108	35,881	—7,227	—4,140	—3,087	
{ Deductions —6,108	—4,735	+1,373	..	+1,373	
{ Net 37,000	31,146	—5,854	—4,140	—1,714	

(a) Sanctioned as follows: 28th February, — Rs. 310; 7th March, — Rs. 60.

(b) Sanctioned on 16th February.

## GRANT No. 65—EMIGRATION-EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-EXTERNAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
..	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD.—" 37-MISCELLANEOUS DEPARTMENTS."</b>					
<b>A.—Emigration Agents in Other Countries :</b>					
<b>A. 1.—Pay of Officers.</b>					
Non-voted O. 43,200 }	30,200	30,123	—77	..	—77
S. (a) —13,000 }					
Voted .	54,800	52,062	—2,738	—1,511	—1,227
A. 2.—Pay of Establishments	21,000	18,866	—2,134	—1,990	—144
The revision of pay and addition to the staff in Ceylon did not have effect from the beginning of the year as was anticipated.					
<b>A 3.—Grants-in-aid, Contributions, etc.</b>					
O. 1,200 }	1,000	782	—218	..	—218
S. (b) —200 }					
Due to change of personnel and consequential saving on passage contribution.					
<b>A. 4.—Other Charges</b>					
Non-voted. O. 7,700 }	8,216	9,728	+1,512	..	+1,512
S. (c) 516 }					
Voted	64,800	59,562	—5,238	—3,099	—2,139

Mainly due to savings in South Africa and the Malaya Agencies (i) in the former case under certain allowances for the Agent which were not drawn during his leave, and under contingencies ; (ii) in the latter under various heads, partly due to the Agent being on leave.

(a) Sanctioned as follows—11th July,—Rs. 5,500 ; 8th November,—Rs. 1,800 ; 28th January,—Rs. 4,700 ; 31st January,—Rs. 1,000.

(b) Sanctioned on 28th January.

(c) Sanctioned as follows—21st January,—Rs. 4 ; 28th January,—Rs. 40 ; 31st January, Rs. 1,000 ; 31st March, Rs.—440.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender	Remainder un- adjusted. + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>B.—Emigration Establishment in India :</b>						
<b>B. 1.—Pay of Officers</b>						
Non-voted O. 8,400	}	9,831	9,525	—306	.. —306	
S. (d) 1,431						
Voted . . .		15,760	14,724	—1,036	—1,035 —1	
<b>B. 2.—Pay of Establishments .</b>		28,389	29,008	+619	+639 —20	
The Bengal Government made an unduly large reduction in the Bengal estimates.						
<b>B. 3.—Allowances, Honoraria, etc.</b>						
Non-voted O. 2,100	}	1,111	1,109	—11	.. —11	
S. (e) —989						
Voted . . .		8,611	8,134	—477	—195 —282	
<b>B. 4.—Other Charges</b>						
Non-voted O. ..	}	2	2	..	.. ..	
S. (f) 2						
Voted . . .		9,540	9,361	—179	—44 —135	
<b>B. 5.—Deduct—Share of Charges in Bengal transferred to "Emigration—Internal" (Grant No. 64).</b>						
Non-voted . . .		—600	—600	..	.. ..	
Voted . . .		—1,900	—1,860	+40	+40 ..	
Totals {	Non-voted {	Gross .	59,360	51,269	+900	.. + 900
		Deductions .	—600	—600	..	.. ..
	{	Net .	49,760	50,869	+900	.. +900
		Voted {	Gross .	2,02,900	1,91,717	—11,183
	{		Deductions .	—1,900	—1,860	+40
		{	Net .	2,01,000	1,89,857	—11,143

## NOTE.

The total receipts realised during 1929-30 on account of Emigration fees (external) amounted to Rs. 2,47,308.

(d) Sanctioned as follows—1st January, Rs. 406; 31st March, Rs. 1,025.

(e) Ditto 21st January,—Rs. 404; 31st March,—Rs. 585.

(f) Sanctioned on 21st January.

## GRANT No. 66.—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 37.—MISCELLANEOUS DEPARTMENTS."					
A.—Pay of Officers . . . . .	42,530	38,787	—3,743	—2,951	—792
B.—Pay of Establishments . . . . .	42,424	41,791	—633	—431	—202
C.—Allowances, Honoraria, etc. . . . .	5,126	4,722	—404	+70	—474
D.—Contingencies . . . . .	17,044	16,185	—859	+451	—1,310
E.—Establishment Charges paid to Provincial Governments :					
E. 1.—Madras . . . . .	15,000	15,000	..	..	..
E. 2.—United Provinces					
<i>Non-voted</i> . . . . .	..	3,941	+3,941	..	+3,941
Due to appointment of a non-voted officer in place of a voted one. Application for additional appropriation to cover the final excess was made very late and could not be sanctioned. See comments.					
Voted . . . . .	9,356	5,138	—4,218	—150	—4,068
See remarks against non-voted.					
E. 4.—Burma					
<i>Non-voted</i> . . . . .	1,000	827	—173	..	—173
Voted . . . . .	3,520	2,999	—521	..	—521
Due to change of incumbents.					
Totals { <i>Non-voted</i> . . . . .	1,000	4,768	+3,768	..	+3,768
Voted . . . . .	1,35,000	1,24,622	—10,378	—3,011	—7,367

NOTE.

Total fees on account of registration of Joint Stock Companies during 1929-30 amounted to Rs. 2,45,199.

## IMPORTANT COMMENTS.

*General.*

There is a tendency to over-estimate the voted expenditure of this grant, particularly under sub-head 'A. Pay of Officers.'

Sub-head E.-2 Non-voted.—It is explained by the Central Pay and Accounts Office that the excess was foreseen and the controlling authorities were addressed in time to obtain supplementary appropriation. The controlling authorities, however, approached the Government of India so late that there was no time for any modification in the Appropriation.



## GRANT No. 67.—MISCELLANEOUS DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reap- propriation, un- withdrawal adjusted or surrender. + or —.	Remainder
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS".					
A.—Imperial Library :					
A. 1.—Pay of Officers					
Non-voted O. 11,200	9,860	9,859	—1	..	—1
S. (a) —1,340					
Voted . . . . .	9,000	9,000	..	..	..
A. 2.—Pay of Establishments .	31,800	31,559	—241	—200	—41
A. 3.—Purchase of Books and Publications . . . . .	18,500	18,337	—163	..	—163
A. 4.—Other Expenses including Allowances, Honoraria, etc.					
Non-voted . O. 600	..	..	..	..	..
S. (a) —600					
Voted . . . . .	8,100	7,955	—145	..	—145
A. 5.—Deduct—Amount reco- vered from the Bengal Government . . . . .	—20,000	—20,000	..	..	..
B.—Examinations					
O. 33,100	58,100	56,284	—1,816	—1,035	—781
S.(c) 25,000					
C.—Explosives :					
C. 1.—Pay of Officers					
Non-voted . . . . .	20,600	20,663	+63	+63	..
Voted . . . . .	14,800	15,292	+492	+492	..
C. 2.—Pay of Establishments .	20,700	19,639	—1,061	—1,056	—5
C. 3.—Travelling Allowances					
Non-voted . O. 7,500	6,700	6,178	—522	..	—522
S. (b) —800					
Voted . . . . .	19,000	18,198	—802	—800	—2

(a) Sanctioned on 23rd January.

(b) Sanctioned on 12nd March.

(c) Voted by the Legislative Assembly on 18th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapropriation, withdrawal or surrender.	Remainder unadjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	---	------------------------------------

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

## C.—Explosives—concl'd.

## C. 4.—Other Expenses

Non-voted . O. 1,900	1,040	977	—63	—63	..
S. (d) —860					
Voted . . . . .	6,900	5,334	—1,566	—1,436	—130

Postponement of the purchase of certain articles of furniture (Rs. 750) and non-issue of new editions of certain publication (Rs. 720).

## C. 5.—Establishment and Other Charges paid to Other Governments, Departments, etc. . . . .

300                  16                  —284                  —284                  ..

Very little analytical work was done on behalf of the Department.

## D.—Controller of Patents and Designs :

D. 1.—Pay of Officers . . . . .	26,900	25,655	—1,245	—1,244	—1
D. 2.—Pay of Establishments . . . . .	31,360	32,615	+1,315	+1,327	—12

Under temporary establishment.

D. 3.—Allowances, Honoraria, etc. . . . .	1,500	2,040	+540	+540	..
---	-------	-------	------	------	----

Represents travelling allowance of the Controller and his staff summoned to the Head Quarters of the Government of India.

## D. 4.—Charges for Printing Patent Specifications

O. 13,000	22,000	24,147	+2,147	+2,725	—478
S. (e) 9,000					

Owing to increase in the number of applications for patents.

D. 5.—Contingencies . . . . .	6,900	5,969	—901	—548	—353
-------------------------------	-------	-------	------	------	------

Partly due to economy (Rs. 400).

## E.—Actuary to the Government of India :

## E. 1.—Pay of Officers

Non-voted O. 22,000	21,869	21,869	..	..	..
S. (f) —131					
Voted . . . . .	2,700	9,263	+6,563	+6,563	..

The Assistant Actuary was given gazetted status.

(d) Sanctioned on 6th February, — Rs. 700 ; 22nd March, — Rs. 100.  
(e) Voted by the Legislative Assembly on 18th February.  
(f) Sanctioned on 7th March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reap- propriation, —, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Actuary to the Government of India—<i>concl.</i></b>					
E. 2.—Pay of Establishments	7,500	1,074	—6,426	—6,425	—1
<i>See E. 1—Voted.</i>					
E. 3.—Other Charges					
Non-voted O. 1,000 } S.(g)—923 }	77	76	—1	..	—1
Voted . . . . .	1,100	901	—199	—188	—11
The Assistant Actuary did not undertake any touring.					
<b>F.—Indian War Memorial:</b>					
F. 1.—Pay of Establishments .	5,700	4,256	—1,444	—366	—1,078
F. 2.—Other Charges . . .	2,200	1,799	—401	..	—401
<b>G.—Miscellaneous—Bushire Coal Depot:</b>					
G. 2.—Pay of Establishments .	500	480	—20	..	—20
G. 3.—Other Charges . . .	700	662	—38	..	—38
G. 5.—Deduct—Recoveries .	—3,000	—1,524	+1,076	..	+1,076
The anticipated recovery did not materialise.					
<b>H.—Courts of Enquiry and Boards of conciliation constituted under the Trade Disputes Act, 1929:</b>					
H. 1.—Pay of Officers					
O. .. } S. (h) 960 }	960	3,585	+2,625	+2,630	—5
Mainly to adjustment of fees (Rs. 2,210) paid to the Chairman and the Members of the Board under this subhead instead of under H. 4, under which the provision was made.					
H. 2.—Pay of Establishments					
O. .. } S. (h) 1,160 }	1,160	981	—179	—170	—9
Mainly owing to a post not having been filled.					

(g) Sanctioned on 7th March.

(h) Voted by the Legislative Assembly on 18th February.



Major Head and Subhead,	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>H.—Courts of Enquiry and Boards of conciliation constituted under the Trade Disputes Act, 1929—<i>conold.</i></b>							
H. 3.—Allowances, Honoraria, etc.							
O. ..	1,800	1,535	—264	—259	—14		
S. (i) 1,800							
	Less touring.						
H. 4—Other Charges							
O. ..	3,080	541	—2,539	—2,210	—329		
S. (i) 3,080							
	See H. I.						
<b>I. Broad Casting</b>							
O. ..	3,30,000	3,24,408	—5,592	..	—5,592		
S. (j) 3,30,000							
The Supplementary grant was obtained for the acquisition of the assets of the Indian Broad casting Company, Limited, which had gone into voluntary liquidation.							
<b>J.—English Charges (High Commis- sioner) on Stores</b>	2,000	134	—1,866	—1,000	—866		
Liabilities carried forward to 1930-31 amount to about Rs. 934, remainder of the saving due to rounding of the grant.							
<b>K—Loss or Gain by Exchange</b>	..	1	+1	+7	—6		
<b>Totals</b>							
{	Non-voted	Gross	61,346	60,764	—582	..	—582
		Deductions	—3,000	—1,924	+1,076	..	+1,076
		Net	58,346	58,840	+494	..	+494
	Voted	Gross	6,31,000	6,20,549	—13,451	—2,928	—10,523
		Deductions	—20,000	—20,000	..	..	..
		Net	6,11,000	6,00,549	—13,451	—2,928	—10,523

## NOTE.

Total receipts on account of Patent fees realised during 1929-30 amounted to Rs. 1,97,905.

## IMPORTANT COMMENTS.

*General.*

The savings in the voted section of the Grant during 1929-30 is about 2 per cent., against 5.5 per cent. in the previous year, and indicates improvement in budgeting.

The non-voted excess during the year under report represents .8 per cent. of the final appropriation, against the saving of 1.4 per cent. in 1928-29, and was due to short recovery under sub-head G.-5.

(i) Voted by the Legislative Assembly on 18th February.  
(j) Voted by the Legislative Assembly on 31st March.

## GRANT No. 68—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1920, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—" 37-A. INDIAN STORES DEPARTMENT ".					
A.—Head Quarters Establishment :					
A. 1.—Pay of Officers					
Non-voted . O. 81,950	72,050	42,035	—30,015	—30,000	—15
S.(a)—9,900					
A voted officer was appointed in a leave vacancy.					
Voted . . . . .	2,46,210	1,94,626	—51,584	—51,100	—484
Smaller expenditure due to (i) leave of an officer out of India (ii) pay of leave reserve officers having been met from savings in the grant of the office to which they were attached and (iii) certain appointments having remained unfilled or having been filled by junior officers.					
A. 2.—Pay of Establishments .	3,21,940	2,81,338	—40,602	—37,640	—2,962
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 14,450	2,350	2,043	—307	—300	—7
S. (a)—12,100					
Voted . . . . .	78,620	82,732	+4,112	+5,840	—1,728
Conveyance allowance was granted to certain members of the establishment residing in Old Delhi, Notified Area, and passages were paid for certain officers.					
A. 4.—Supplies and Services .	30,800	30,525	—275	..	—275
A. 5.—Contingencies . . .	48,550	30,057	—9,493	—7,400	—2,093
Smaller expenditure under several heads of a fluctuating nature.					
A. 6.—Grants-in-aid, Contributions, etc. . . . .	600	600	..	..	..

(a) Sanctioned on 6th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	---

Ra.	Ra.	Ra.	Ra.	Ra.
-----	-----	-----	-----	-----

**B.—Purchase Circles :**

B. 1.—Pay of Officers . . .	73,990	72,043	—1,947	—1,250	—697
B. 2.—Pay of Establishments .	75,920	74,632	—1,288	—700	—588
B. 3.—Allowances, Honoraria, etc. . . . .	23,140	19,257	—3,883	—3,550	—333

Smaller expenditure mainly under compensatory, house and conveyance allowances (Rs. 3,516).

B. 4.—Supplies and Services . . .	..	15	+15	+20	—5
-----------------------------------	----	----	-----	-----	----

B. 5.—Contingencies . . .	18,750	16,918	—1,832	—1,020	—812
---------------------------	--------	--------	--------	--------	------

Smaller expenditure under "Postage and Telegram charges".

**C.—Inspection Circles :**

C. 1.—Pay of Officers . . .	2,70,930	2,30,224	—40,706	—38,400	—2,306
-----------------------------	----------	----------	---------	---------	--------

Certain appointments remained vacant during the whole or a portion of the year (Rs. 34,585).

C. 2.—Pay of Establishments .	1,99,710	1,79,498	—20,212	—18,550	—1,662
-------------------------------	----------	----------	---------	---------	--------

Some sanctioned appointments were left unfilled.

C. 3.—Allowances, Honoraria, etc. . . . .	99,720	76,536	—23,184	—20,720	—2,464
--	--------	--------	---------	---------	--------

See C. 2.

C. 4.—Supplies and Services .	72,000	1,12,180	+40,180	+47,020	—6,840
-------------------------------	--------	----------	---------	---------	--------

Mainly due to larger expenditure under Extra Departmental Inspections, owing to the increased use of the services of the London Store Department, for the inspection of materials in the country of origin.

C. 6.—Contingencies . . .	27,870	31,792	+3,922	+5,640	—1,718
---------------------------	--------	--------	--------	--------	--------

Excess due to heavy expenditure on account of furniture and partitions in the Upper India Inspection Circle on its transfer from Delhi to Lahore.

**D.—Government Test Houses :**

D. 1.—Pay of Officers . . .	71,110	63,956	—7,154	—7,100	—54
-----------------------------	--------	--------	--------	--------	-----

D. 2.—Pay of Establishments .	1,18,440	1,11,920	—6,520	—6,340	—180
-------------------------------	----------	----------	--------	--------	------

Certain sanctioned appointments remained vacant during the whole or a portion of the year and leave out of India was granted to a Chemical Assistant.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Government Test Houses—<i>concd.</i></b>					
D. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,000	..	..	..	..	..
S. (a) —4,000	..	..	..	..	..
Voted . . . . .	10,110	9,336	—774	—680	—94
D. 4.—Supplies and Services .	33,500	38,338	+4,838	+4,470	+368
Mainly due to larger expenditure under Chemicals and Apparatus owing to the purchase (i) of a Dorry Abrasion testing machine for which there was no provision and (ii) of other testing instruments for which provision existed in the English grant, but which were actually purchased in India.					
D. 6.—Contingencies . . .	17,140	16,472	—668	—480	—188
<b>E.—Metallurgical Inspectorate :</b>					
E. 1.—Pay of Officers . . .	97,530	98,399	+869	+850	+19
E. 2.—Pay of Establishments .	56,010	53,744	—2,266	—2,000	—266
E. 3.—Allowances, Honoraria, etc. : . . . .	8,740	14,312	+5,572	+6,290	—718
Due mainly to the grant of advance passages to certain officers under the New Regulation 8-A. of the Passage Regulations for which no provision existed in the budget.					
E. 4.—Supplies and Services .	15,000	12,241	—2,759	—200	—2,559
Smaller expenditure was incurred under Chemicals and Apparatus.					
E. 5.—Contingencies . . .	8,370	6,071	—2,299	—1,000	—1,299
Smaller expenditure under (i) rents, rates and taxes due to the withdrawal by the Tata Iron Steel Company of their claim for conservancy charges (Rs. 900), (ii) menial charges (Rs. 700), (iii) books (Rs. 600).					
<b>F.—Works :</b>					
F. 1.—Inspection Circles . .	1,100	1,595	+495	+650	—155
Due to certain special repairs to roads and to the purchase of additional ceiling fans for the Cawnpore Circle.					
F. 2.—Government Test Houses	33,900	53,219	+19,319	+20,650	—1,331
Represents the net result of excess expenditure on the extension of the Chemical laboratory of the Test House at Calcutta owing to the original design of the scheme having been improved upon on further examination (Rs. 25,819), counterbalanced by a saving of Rs. 6,500 due to certain items of work on the Electrical Laboratory for which provision was made in the budget having been completed in 1928-29. See statement of works appended.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Works—<i>concl'd.</i></b>					
F. 3.—Metallurgical Inspectorate	29,900	23,993	—5,907	—5,000	—907
Smaller expenditure mainly on the construction of an officer's bungalow as the work could not be completed during the year (Rs. 4,800). See statement of works appended.					
<b>G.—English Charges (High Commissioner) on Stores . . . .</b>	11,000	5,815	—5,185	—5,000	—185
Saving due to fewer indents.					
<b>H.—Loss or Gain by Exchange—</b>					
Non-voted	..	..	..	+300	—300
The reappropriation proved to be unnecessary as the expenditure, in respect of which funds were made, relates to Grant No. 85.					
Voted	..	48	+48	+500	—452
The reappropriation of Rs. 500 was for stores and for other charges, whereas provision should have been made for store charges only (subhead G.) which are included in this Grant—the remaining charges being included in Grant 85.					
<b>I.—Deduct—Probable Savings</b>					
Non-voted	—30,000	..	+30,000	+30,000	..
Fully realised.					
Voted	—65,000	..	+65,000	+65,000	..
Fully realised.					
Totals	Non-voted	45,000	44,078	—322	..
	Voted	20,35,000	19,50,832	—84,168	—51,200
			—32,968		

## IMPORTANT COMMENTS.

*General.*

The total voted saving in the Grant during the year under report, excluding surrenders, represents about 4 per cent. of the final grant, against 1 per cent. in the previous year.

## Detailed statement of Expenditure on Works—(Sub-head "F".)

Serial No.	Service.	Grant.	Expendi- ture.	Balance.	
				Unex- pended.	Excess.
		Ra.	Ra.	Ra.	Ra.
<b>I. Major Works above Rs. 50,000 Specifically provided for in the Budget :</b>					
(a) Estimated to cost above, Rs. 50,000.					
1	Extension of Chemical Laboratory, Government Test House, Alipore	25,000	50,956	..	25,956
Estimate Rs. 60,000 ; in progress ; funds provided by reappropriation.					
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.					
Nil					
<b>II. Other Major Works specifically provided for in the Budget :</b>					
	All works collectively	29,500	18,200	11,300	..
<b>III. Unforeseen Major Works not specifically provided for in the Budget :</b>					
Nil					
<b>IV. Minor Works :</b>					
Nil					
	Total	54,500	69,156	11,300	25,956
	Net excess	..	..	..	14,956



# PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1928-29 AND 1929-30.

Dr.	Particulars.	1928-29.		1929-30.		Cr.
		Rs.	Rs.	Rs.	Rs.	
1.	To Pay of Officers		7,26,025		7,01,283	
2.	To Pay of Establishment		6,63,837		7,01,131	
3.	To Allowances		1,97,378		2,04,216	
4.	To Grants-in-aid		600		600	
5.	To Supplies and Services		1,27,308		1,74,057	
6.	To Contingencies		1,14,171		1,10,311	
7.	To Petty Construction and ordinary repairs		15,266		10,551	
8.	To Leave salary and overseas pay paid in England		31,072		47,358	
9.	To Pensionary charges		1,15,950		1,21,163	
10.	To Government contribution to Provident Fund		41,957		42,766	
11.	To Interest on Capital Outlay		58,336		60,029	
12.	To Depreciation charges		22,444		21,998	
13.	To Stationery and Printing		40,589		38,436	
14.	To Cost of Audit and Accounts		2,30,683		2,22,875	
	Total	23,85,025	24,57,074			

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss, since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

The explanations of big variations are given below :—

Debit side—  
Head 1.—Smaller expenditure due chiefly to (i) Grant of leave to officers out of India and drawal of their leave salary in England and (ii) Certain appointments having been kept vacant.

Head 2.—Larger expenditure due chiefly to (i) creation of several new appointments and (ii) certain posts which remained vacant during 1928-29 having been filled up during the year under review.

Head 3.—The increase is mainly due to the grant of pension concession to certain officers of the Department.

Head 5.—The increase is partly due to the cost of the Consulting Engineer's branch having been incurred for the whole year instead of 4 months as in 1928-29 and partly to larger expenditure under extra departmental inspections owing to the increased use of the services of the London Store Department for the inspection of materials in the country of origin.

Head 8.—Due to a larger number of officers having drawn their leave salaries from the Home Treasury, London.

Head 9.—Creation of several additional appointments accounts for the increase.

Head 14.—The decrease is chiefly due to the permanent location of the office of the Audit Officer, Indian Stores Department, in New Delhi.

Credit side—

The improvement is due to (i) Clearance of the accumulations caused by the labour troubles during 1928-29 and (ii) increased activities of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

Statement comparing the figures of the Profit and Loss Account of the Indian Stores Department for 1929-30 shown in Annexure A with those shown in page 38 of the Administration Report of the Indian Stores Department for 1929-30.

Dr.	Particulars.	1929-30.		Particulars.	1929-30.		Cr.
		Profit and Loss Account.	Administration Report.		Profit and Loss Account.	Administration Report.	
		Rs.	Rs.		Rs.	Rs.	
1.	To pay of Officers . . . . .	7,01,283	7,00,920	1. By recoveries on account of fees for tests, inspections, etc., made from Government Departments, Railways, Private firms and individuals . . .	9,64,185	9,09,526	-5,341
2.	To pay of Establishment . . . . .	7,01,131	7,02,239	2. By 1 per cent. purchase charges . . .	3,35,024	3,35,004	+20
3.	To Allowances . . . . .	2,04,216	2,04,268	3. By 1 per cent. inspection charges . . .	4,17,143	4,17,127	+16
4.	To Grants-in-aid . . . . .	600	600	4. By Miscellaneous Receipts . . .	56,880	56,392	-512
5.	To Supplies and Services . . . . .	1,74,957	1,56,420	5. By Net loss for the year . . .	6,85,442	6,78,096	+7,346
6.	To Contingencies . . . . .	1,10,311	1,09,855				
7.	To Petty Constructions & Repairs . . . . .	10,551	27,968				
8.	To Leave Salary and Overseas pay paid in England . . . . .	47,358	47,352				
9.	To Pensionary charges . . . . .	1,21,163	1,21,163				
10.	To Government contribution to Provident Fund . . . . .	42,766	44,080				
11.	To Interest on Capital outlay . . . . .	60,029	59,622				
12.	To Depreciation charges . . . . .	21,998	21,970				
13.	To Stationery and Printing . . . . .	38,436	36,907				
14.	To Cost of Audit and Accounts . . . . .	2,22,875	2,22,875				
	Total . . . . .	24,57,074	24,56,145		24,57,074	24,56,145	+1,529

NOTES.

The figures shown in the Administration Report for 1929-30 represent actuals up to March, 1930 Preliminary while those in the Profit and Loss Account are final figures for the year and include adjustment made in March, 1930, Final and Supplementary.

2. The variations are explained below :—

Debit side—

Heads 1, 2, 3 and 6.—Due to adjustments made in March 1930 Final and Supplementary.

Head 5.—Due to (a) adjustment made in March, 1930, Final and Supplementary (+Rs. 18,203), (b) Inspection charges on stores which were not debited in the High Commissioner's Account (+Rs. 1,434), and (c) Treatment of a further amount as Capital (—Rs. 1,100).

Head 7.—Due to (a) adjustment made in March, 1930, Final and Supplementary (—Rs. 24), and (b) Treatment of a further amount as Capital (—Rs. 17,393).

Head 10.—Due to recovery of contribution in respect of an officer from another Government.

Head 11 and 12.—Due to the treatment of larger amounts as Capital.

Head 13.—The increase represents cost of additional standard forms.

Credit side—

Heads 1 to 4.—Due to adjustment in March, 1930, Final and Supplementary.

3. The net result of these variations is that the loss in the Profit and Loss Account is, as compared with the corresponding figures in the Administration Report, more by Rs. 7,346.



## B

PROFIT AND LOSS ACCOUNT OF THE PURCHASE BRANCHES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1928-29 AND 1929-30.

Dr.	Particulars.	1928-29.		1929-30.		Particulars.	1928-29.		1929-30.		Cr.
		Ra.	Rs.	Ra.	Rs.		Ra.	Rs.	Ra.	Rs.	
1.	To Pay of Officers		2,14,175		1,85,392	1. By Recoveries of fees for tests, etc., from Gov.					
2.	To Pay of Establishment		2,06,452		1,92,045	ernment Departments, Railways, Private					
3.	To Allowances, Honoraria, etc.		58,347		56,709	firms and Individuals					
4.	To Grants-in-aid		600		600	2. By 1 per cent. Inspection charges					
5.	To Supplies and Services		73		15	3. By 1 per cent. Purchase charges					
6.	To Contingencies		22,420		19,483	4. By Miscellaneous Receipts					
7.	To Pensionary charges.		53,831		48,991	By Net Loss for the year					
8.	To Government contribution to Provident Fund		9,065		9,530						
9.	To Leave salary and Overseas pay paid in England		8,634		20,732						
10.	To Interest on Capital Outlay										
11.	To Depreciation charges										
12.	To Share of Headquarters Administration charges										
13.	To share of charges of Inspection Circles debited to Purchase branches		68,668		74,175						
14.	To Cost of Audit and Accounts		68,118		68,863						
15.	To Stationary and Printing charges (including cost of Government Publications)		71,411		67,404						
16.	To Services rendered by—		4,433		3,470						
(i)	Government Test House, Calcutta		50,878		39,737						
(ii)	Government Test House, Bombay		5,337		6,193						
	Total		8,21,481		7,93,339	Total		8,21,481		7,93,339	

Note 1.—This statement represents consolidated figures relating to several organizations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this statement must not be regarded as a dead loss since considerable assistance to, and encouragement of Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.



## C

PROFIT AND LOSS ACCOUNT OF THE INSPECTION CIRCLES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS  
1928-29 AND 1929-30.

Dr.

Particulars.	1928-29.		1929-30.		Particulars.	1928-29.		1929-30.		Cr.
	Ra.		Ra.			Ra.		Ra.		
1. To Pay of Officers			2,90,692		1. By Recovery of fees for tests, etc., from Gov. emment Departments, Railways, Private firms and Individuals			3,27,313		4,87,557
2. To Pay of Establishment			2,44,300		2. By 1 per cent. Inspection charges			2,37,963		3,23,671
3. To Allowances, Honoraria, etc.			1,03,366		3. By Miscellaneous Receipts			3,475		12,103
4. To Supplies and Services			1,00,334		4. By Share of Headquarters administration charges debitable to local organisations of the Department <i>per contra</i>			2,69,257		2,76,336
5. To Contingencies			25,277		5. By Share of expenditure debitable to Purchase Circles <i>per contra</i>			68,118		68,863
6. To Petty Works and Repairs			1,083		By Net loss for the year			3,31,212		1,43,368
7. To Pensionary charges			33,780							
8. To Government Contribution to Provident Fund			19,518							
9. To Leave salary and overseas pay paid in England			10,761							
10. To Interest on Capital Outlay			3,360							
11. To Depreciation charges			1,569							
12. To Share of Headquarters administration charges			2,62,762							
13. To Cost of Audit and Accounts			98,592							
14. To Stationery and Printing charges			5,735							
15. To Stationery and Printing charges (including cost of Government Publications)										
16. To Service rendered by—										
(i) Government Test House Calcutta			24,687							
(ii) Metallurgical Inspectorate			1,632							
(iii) Government Test House—Bombay			3,858							
Total			12,37,338		Total			12,37,338		13,11,898

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this statement must not be regarded as a dead loss since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.



## E

PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE, INDIAN STORES DEPARTMENT, FOR THE YEARS 1928-29 AND 1929-30.

Dr.	Particulars.	1928-29.		1929-30.		Particulars.	1928-29.		1929-30.	
		Rs.		Rs.			Rs.		Rs.	
1.	To Pay of Officers		.	98,369		1. By Recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals	2,45,900		3,52,184	
2.	To Pay of Establishments		.	53,744		2. By 1 per cent. Inspection charges	1,360		11,353	
3.	To Allowances, etc.		.	8,181		3. By Miscellaneous Receipts	13,745		14,843	
4.	To Supplies and Services		.	9,088		4. By Charges on account of inspection made on behalf of other organisations	1,728		608	
5.	To Contingencies		.	7,009						
6.	To Petty Works and Repairs		.	6,067						
7.	To Pensionary Charges		.	6,236						
8.	To Government Contribution to Provident Fund		.	6,122						
9.	To Leave salary and overseas pay paid in England		.	11,251		By Net loss for the year	61,251			
10.	To Interest on Capital Outlay		.	22,012						
11.	To Depreciation charges		.	7,517						
12.	To Share of Headquarters administration charges		.	71,604						
13.	To Cost of Audit and Accounts		.	22,008						
14.	To Stationery and Printing charges (including Government publications)		.	899						
	To Net profit for the year		.	..						
	Total		.	3,24,044		Total	3,24,044		3,78,988	

Note 1.—The figures included in the above statement represent audited figures.

P. M. RAU,  
Audit Officer, Indian Stores Department.



## GRANT No. 69—CURRENCY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"38.—CURRENCY".					
A.—Controller and Deputy Controllers of the Currency:					
A. 1.—Pay of Officers:					
Non-voted O. 92,700	68,900	68,639	—261	—600	+339
S. (a)—23,800					
Voted	17,206	33,135	+15,929	+16,000	—71
Appointment of a voted officer in the place of a non-voted one.					
A. 2.—Pay of Establishments	1,90,801	1,74,501	—16,300	—14,350	—2,320
A. 3.—Allowances, Honoraria, etc.:					
Non-voted	22,200	23,303	+1,103	+1,100	+3
Increased expenditure on cost of passages.					
Voted	8,063	12,349	+4,286	+4,500	—214
Mainly due to the appointment of a voted officer. See A. 1 Voted.					
A. 4.—Contingencies	67,100	70,327	+3,227	+3,000	+27
Increased postage and telegram charges in connection with the Loan and the sale of sterling and Treasury-bills.					
A. 5.—Reserve for Temporary Establishment	90,000	..	—90,000	—89,141	—859
A. 6.—Deduct—Probable Savings	—2,000	..	+2,000	..	+2,000
Fully realised.					
B.—Currency Offices:					
B. 1.—Pay of Officers:					
Non-voted	..	582	+582	+600	—18
A non-voted officer was posted to the currency office, Calcutta towards the close of the year.					
Voted	1,30,585	1,33,208	+2,623	+2,550	+73
Mainly to payment of arrears of leave salary of an officer in the Punjab.					
B. 2.—Pay of Establishments:					
Treasurer's Department	9,06,239	9,78,213	+71,974	+74,966	—2,992
Under temporary establishment.					

(a) Sanctioned as follows:—10th September,—Rs. 3,300; 24th March,—Rs.20,000.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Currency Offices— <i>concl'd.</i>					
B. 3.—Pay of Establishments:					
General Department .	3,85,311	3,83,683	—1,628	+420	—2,048
B. 4.—Allowances, Honoraria, etc.:					
Non-voted . . . .	..	92	+92	+100	—8
Voted . . . .	89,430	78,983	—10,447	—6,490	—3,957

Mainly to reduced charges in Bengal for compensatory allowances (Rs. 2,000) due to change of incumbents and to less travelling charges owing to fewer remittances (Rs. 5,000).

B. 5.—Supplies and Services . 36,440 23,854 —12,586 —12,300 —286

Mainly due to (i) note cases being sent to Rangoon direct from the Nasik Press, instead of through the Currency office, Bombay (Rs. 6,000) and (ii) postponement of the purchase of gunny bags (Rs. 3,000).

B. 6.—Contingencies . . 1,14,095 1,03,574 —10,521 +1,770 —12,291

Due mainly to (i) non-utilisation of the provision on account of general tax payable to the Bombay Municipality in consequence of the orders of the Bombay Government to pay the tax in arrears and not in advance as hitherto (Rs. 6,400) and (ii) smaller expenditure on service postage and telegrams and other items of a fluctuating nature (Rs. 6,000).

C.—Currency Note Press:

C. 1.—Pay of Officers:

O. 29,840	} 33,090	26,572	—6,518	..	—6,518
S. (a) 3,250					

The Supplementary appropriation proved unnecessary. See comments.

C. 2.—Pay of Establishments . 1,54,536 1,26,697 —27,839 —25,000 —2,839

C. 3.—Allowances, Honoraria,  
    etc.:

    Non-voted . . . . 2,160 856 —1,304 .. —1,304

Smaller expenditure on travelling and compensatory allowances.

    Voted . . . . 11,840 8,596 —3,244 .. —3,244

Due mainly to smaller expenditure on overtime allowance and to savings in compensatory and conveyance allowances on account of vacancies in the Operative Department.

C. 4.—Supplies and Services . 3,00,474 2,91,619 —8,855 +5,000 —13,855

The reappropriation of Rs. 5,000 to this head sanctioned on 13th January proved unnecessary.

C. 5.—Contingencies . . 4,150 3,322 —828 .. —828

Due to free supply of stationery owing to non-introduction of a commercial system of accounting at the Currency Note Printing Press during 1929-30. See C. 6.

(a) Sanctioned on 19th September.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Currency Note Press— <i>concl'd.</i>					
C. 6.—Interest and Depreciation	1,71,000	..	—1,71,000	—1,71,000	..
A commercial system of accounting at the Currency Note Press was not introduced in 1929-30 as anticipated. The commercial system has been introduced from 1st April 1930.					
D.—Charges for Remittance of Treasure :					
Non-voted . . . . .	9,100	8,912	—1,088	—1,209	+112
Due to less movement of coin.					
Voted . . . . .	9,34,700	9,65,094	+30,394	+1,19,750	—89,356
Mainly to (i) heavier remittance of small coin from the Calcutta Currency Office (Rs. 41,000) owing to stoppage of coinage work at the Bombay Mint and (ii) adjustment of a charge pertaining to the previous year (Rs. 23,000). The reappropriation aggregating Rs. 1,19,750 (net) proved excessive as an accurate estimate of requirements is not possible.					
E.—Loss on Note and Specie Remittan- ces . . . . .		375	+375	+15,675	—15,300
Provision of Rs. 15,300 was made by reappropriation in the Burma Circle in ant- icipation of certain writes off in connection with embezzlement cases being sanctioned during the year. The anticipation did not, however, materialise.					
F.—Works . . . . .	1,15,000	8,116	—1,06,884	—1,05,000	—1,884
The provision of Rs. 1 lakh made for the construction of the new currency office building in the Punjab, remained unutilised as the plans and estimates were not ready.					
G.—English Charges (High Commission- er) on Stores . . . . .	9,17,000	8,87,413	—29,587	—26,360	—3,227
Mainly reduction in prices.					
H.—Loss or Gain by Exchange . . . . .	..	7,209	+7,209	+6,360	+849
See paragraph 48, Chapter III of the Report.					
Totals . { Non-voted . . . . .	1,35,400	1,28,036	—7,394	..	—7,394
{ Voted . . . . .	46,42,000	42,89,918	—3,52,082	—1,99,450	—1,52,632

## IMPORTANT COMMENTS.

*General.*

The saving in the voted expenditure in 1929-30 represents 7·6 per cent. of the final grant, against 10·99 per cent. in the previous year, and was mainly due to (i) non-introduction of a commercial system of accounting in the Currency Note Press (Rs. 1,71,000) and (ii) non-utilisation of the provision of Rs. 1 lakh made for the construction of the new Currency office in the Punjab as the plans and estimates were not ready.

The saving in the non-voted section comes to 5·4 per cent. of the final appropriation, against 3·2 per cent. in the previous year, and is mainly due to the provision for leave salary of officers in the Bombay Circle (sub-head C.-1) not having been utilised.



*Frauds and Embezzlements.**Defalcation of Currency chest balance.*

2. The Deputy Commissioner of a District while inspecting a certain Sub-Treasury in April 1929 found a shortage of Rs. 2,300 in the currency chest. The Sub-Accountant admitted misappropriating the amount and stated that he had deceived the Sub-Treasury Officer with faked entries and by forging his initials in the books. He was tried, convicted and sentenced to four years' rigorous imprisonment and to pay a fine of Rs. 2,000. A sum of only Rs. 831 which includes a security deposit of Rs. 500 was all that could be realised from him towards the loss and the balance of Rs. 1,469 has been ordered to be recovered from the Sub-Treasury Officer, whose lack of supervision and want of proper scrutiny of accounts and verification of balances greatly facilitated the misappropriation. The Local Government have punished the Sub-Treasury Officer further by reducing him ten places in his ranking list.\*

*Defalcation of a day's collection in a Sub-Treasury.*

3. The Sub-Accountant of a certain Sub-Treasury after sending his Potdar to the post office on the pretext of warning the Postmaster to remit his cash early that day absconded with the day's collection amounting to about Rs. 16,000. The disappearance of the Sub-Accountant was reported by the Potdar on his return to the Township Officer who after an examination of the accounts and cash reported the defalcation to the Deputy Commissioner. The absconding Sub-Accountant on his arrest the next day admitted his guilt and stated that he lost all the money gambling.

He was tried, convicted and sentenced to seven years' rigorous imprisonment, and to pay in addition a fine of Rs. 5,000 or in default to suffer an additional sentence of one year and nine months. On appeal to the High Court, the sentence of rigorous imprisonment was reduced to four years, but the fine and the imprisonment in default was maintained.

The defalcation was not due to any defect in system or rules. The Deputy Commissioner has, however, made suggestions to the Commissioner for the introduction of certain precautionary measures in future which he hopes will minimise the danger of such happenings. The final report of the Commissioner and the orders of the Government are awaited.\*

*Defalcation of Currency remittance.*

4. A certain Treasury noticed that the currency Chest slips received from a certain Sub-Treasury showed signs of erasures and warned the Sub-Treasury Officer. In a currency remittance of Rs. 2,25,500 received at the Treasury on the 20th March 1929, a shortage of Rs. 8,270 was found, the invoice

\* Accountant General, Burma.

showing signs of erasure. The Currency Chest slip for 12th March 1929 which showed a balance of Rs. 2,25,500 also bore signs of erasure; so the Treasury Officer wired to the Sub-Treasury Officer on the 21st March 1929 asking him to state the balance for 12th March 1929. The Sub-Treasury Officer reported the balance as Rs. 2,17,400. The difference, *viz.*, Rs. 8,100 found to have been embezzled after check by the Deputy Commissioner of the Sub-Treasury Accounts, together with Rs. 170 apparently extracted from the remittance prior to its despatch has been lost to Government. The loss is supposed to have been due to the Sub-Treasury Accountant who is *ex-officio* Treasurer altering the accounts (currency chest book and slips) after the Sub-Treasury Officer had passed them correctly. It is also supposed that the Accountant maintained two sets of accounts. It is alleged that the Accountant had access to the Treasury keys, and to the Strong Room when alone and that the Currency chest book supposed to be locked up in the currency chest was not so kept.

The Accountant concerned was tried and convicted. Final orders passed by the Local Government are awaited.\*

*Loss due to theft.*

5. A Sub-Treasury was closed from the 5th to the 12th February 1928, the Sub-Treasury Officer being absent on tour. When it reopened on the 13th transactions were heavy and there was no likelihood of the accounts being closed till very late in the evening. The Sub-Treasury Officer therefore decided to check the accounts and verify the cash balance the next day. The unverified cash balance amounted to over Rs. 20,000 and as it consisted entirely of notes, they were made up into bundles tied round the middle with a string, and under the personal supervision of the Sub-Treasury Officer deposited for the night on a table in the middle of the Strong Room, separate from the balance in the chest to avoid confusion.

The accounts were completed that evening by the Sub-Accountant who was the *ex-officio* Treasurer. The next morning the accounts were duly checked by the Sub-Treasury Officer and the Strong Room opened to verify the balance. It was then found that the notes were lying strewn all over the floor of the room, and when they were collected and counted, a shortage of Rs. 8,950 in hundred, ten and five rupee notes were found. Apparently the notes were raked off the table by a hook on the end of a pole passed through the bars of the door.

The Local Government held that the Sub-Treasury Officer committed several infringements of the fundamental provisions of Treasury administration, any of which was enough to condemn him as unfit to be entrusted with Government money and accordingly ordered that he be removed from the service of Government. The Sub-Accountant was tried and sentenced to undergo 5 years' rigorous imprisonment and to pay a fine of Rs. 3,000 in addition or in default to suffer 18 months' rigorous imprisonment.

Final orders of Government are awaited.\*

---

\*Accountant General, Burma.



## GRANT No. 70—MINT.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses of the MINT DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."					
A.—Calcutta Mint—Mint Master's Establishment and Contingencies :					
A. 1.—Pay of Officers :					
Nonvoted . . . . .	36,000	36,000	..	..	..
Voted . . . . .	10,900	10,853	—47	..	—47
A. 2.—Mint Master's Establishment . . . . .	62,500	60,847	—1,653	—1,650	—3
A. 3.—Bullion Establishment . . . . .	33,300	33,232	—68	..	—68
A. 4.—Operative Establishment					
O. 2,34,600	3,12,600	2,94,266	—18,334	—16,500	—1,834
S. (a) 78,000					
Falling off of overtime work towards the close of the year, which was contrary to expectation, resulted in the saving.					
A. 5.—Allowances, Honoraria, etc. :					
Non-voted O. 2,000	2,600	2,827	+227	+250	—23
S. (b) 600					
Cost of passage for the Mint Master's family.					
Voted. . . . .	4,000	3,318	—682	..	—682
Mainly due to less charges on house rent allowance due to Government quarters being available for part of the year.					
A. 6.—Supplies and Services . . . . .	3,900	3,901	+1	..	+
A. 7.—Rents, Rates and Taxes					
O. 41,500	1,97,500	1,97,578	+78	+100	—22
S. (a) 1,56,000					
A. 8.—Other Contingencies . . . . .	84,800	75,394	—9,406	—11,400	+1,994

Reduced charges for the supply of electric energy chiefly contributed to the saving. The resultant excess was due to a book debit raised after the close of the year.

(a) Voted by the Legislative Assembly on 18th February.  
(b) Sanctioned on 24th January.



Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Bombay Mint—Mint Master's Establishment and Contingencies:</b>					
<b>B. 1.—Pay of Mint officers:</b>					
Non-voted O 46,973	37,773	37,701	—69	..	—69
S. (c) 2,200					
<b>B. 2.—Mint Master's Establishment</b>	49,112	46,279	—2,833	—2,000	—333
<b>B. 3.—Bullion Establishment</b>	66,267	58,803	—7,464	—5,000	—2,464
<b>B. 4.—Operative Establishment</b>					
O. 2,05,408	2,27,408	2,25,916	—1,492	..	—1,492
S. (d) 22,000					
<b>B. 5.—Pay of Assay Officers:</b>					
Non-voted	21,600	21,600	..	..	..
Voted	20,957	20,948	—9	..	—9
<b>B. 6.—Pay of Assay Establishment</b>	34,864	22,882	—11,982	—11,950	—32
<b>B. 7.—Allowances, Honoraria, etc.:</b>					
Non-voted O. 12,427	14,277	14,709	+432	—250	+682
S. (e) 1,850					
Voted O. 40,892	1,04,892	99,117	—5,775	—4,000	—1,775
S. (d) 64,000					
Due to smaller expenditure on (i) overtime allowances owing to stoppage of dollar coinage, earlier than anticipated (Rs. 4,200) and (ii) house-rent allowances due to the retirement of one officer and the abolition of a post (Rs. 1,600).					
<b>B. 8.—Supplies and Services</b>	1,000	5,554	+4,554	+2,300	+2,254
Due to more debits on account of customs duty on Europe Stores than anticipated, received late in the year.					
<b>B. 9.—Contingencies</b>					
O. 50,500	1,50,500	2,13,447	+62,947	+18,200	+44,747
S. (d) 1,00,000					
Due to late adjustment of greater amounts of rent of the Mint Buildings than anticipated					
<b>C.—Loss on Coinage:</b>					
O. 8,08,500	8,43,500	9,86,120	+1,42,620	+65,300	+77,320
S. (d) 35,000					
Mainly due to heavier receipts of uncurrent coins in Bombay Mint.					

(c) Sanctioned on 24th January.

(d) Voted by the Legislative Assembly on 18th February.

(e) Sanctioned as follows—24th January, Rs. 2,200, and on 21st March—Rs. 350.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainders un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Purchase of Local Stores :					
O. 2,90,000 }	4,20,000	3,87,238	—32,762	—21,000	12,762
S. (f) 1,30,000 }					
The Supplementary grant was obtained as the Mints had to undertake more work than was provided for. The saving is due mainly to a sudden drop in business towards the close of the year and earlier stoppage of dollar coinage.					
F.—English Charges (High Commissioner) on Stores :					
O. 43,000 }	90,000	75,437	—14,563	—14,000	—563
S. (f) 47,000 }					
Saving due to carry-over of liabilities (about Rs. 9,334) and reduction in prices.					
G.—Loss or Gain by Exchange . . . . .	..	616	+616	+600	+16
See paragraph 48, chapter III of the Report.					
Totals . . . . .	{ Non-voted	1,12,250	1,12,840	+590	+590
	{ Voted . . . . .	27,18,000	28,21,746	+1,03,746	+1,03,746
(f) Voted by the Legislative Assembly on 18th February					

## IMPORTANT COMMENTS.

This is the first year, in recent years, in which an excess has occurred in the voted Grant. This excess is due largely to excesses under sub-heads C.—Loss on Coinage (Rs. 77,320) and B. 9—Contingencies (Rs. 44,747) of the Bombay mint. The loss on coinage represents the difference between the nominal value of defective coins and their bullion value on a basis of one rupee per tola for silver coins. The loss obviously fluctuates from year to year in a way which is difficult, if not impossible, to foresee when the budget is framed.



## GRANT No. 71—CIVIL WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for the Expenditure on CIVIL WORKS.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "41—CIVIL WORKS".</b>					
<b>A.—Original Works—Buildings :</b>					
A. 1.—Customs . . . .	3,26,300	1,84,257	—1,42,043	—1,41,821	—222
Saving amounting to Rs. 1,05,529 occurred in Bombay as the work in connection with a club-house for Customs Officers at Matunga was postponed (Rs. 75,000) on account of plans and estimates having not been technically sanctioned, the balance being chiefly due to savings in the estimates of certain other works.					
A. 2.—Forest . . . .	10,00,000	6,73,657	—3,26,343	—3,24,096	—2,247
Saving to the extent of Rs. 3,25,742 occurred in the estimates of the Delhi Public Works Department, and is due to anticipated savings (Rs. 1,50,000), and to postponement of certain works due (i) to late sanction to the revised distribution statement (Rs. 87,000) and (ii) for want of technical sanction to the estimates for additional buildings required for the Indian Forest Service College (Rs. 86,000) and (iii) petty savings on different works.					
A. 3.—General Administration					
Non-voted O. 27,000	25,500	30,133	+4,633	+5,584	—951
S. (a)—1,500					
Due to certain urgent minor works in Western India States Agency, not contemplated in the original estimates, having been carried out.					
Voted	16,80,300	16,49,664	—10,636	+6,907	—17,543
A. 4.—Jails and Convict Settle- ments					
Non-voted O. 3,000	2,611	4,405	+1,794	+1,948	—154
S. (a) —389					
Execution of certain minor works of an urgent nature in the Rajkot Jail, which were not provided for in the estimates.					
Voted . . . .	11,09,300	10,36,38	—72,862	—62,677	—10,185
Mainly due to less expenditure in constructing the Central Jail at Mach in Baluchistan (Rs. 59,421).					
A. 5.—Police					
Non-voted O. 51,200	39,800	54,199	+14,399	+15,581	—1,182
S. (b)—11,400					
Mainly due to increased expenditure in Bombay for Police Lines.					

(a) Sanctioned on 24th January.

(b) Sanctioned as follows—23rd January,—Rs. 12,000; 24th January, Rs. 10,000; 15th February,—Rs. 4,900; 12th March,—Rs. 4,500.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Original Works—Buildings—*contd.*A. 5.—Police—*concl'd.*

Voted . . . . .	4,46,200	3,97,959	—48,241	—47,123	—1,218
-----------------	----------	----------	---------	---------	--------

Bulk of the saving occurred in Rajputana (Rs. 29,845), chiefly in the provision for the construction of new Lines for the Mina Corps.

## A. 6.—Ecclesiastical

Non-voted O. . . . .	3,17,800	2,07,586	1,83,852	—23,734	—21,479	—2,255
S. (a)—1,10,214						

Saving of about Rs. 25,000 occurred in Madras due partly to non-utilisation of the provision of Rs. 20,000 made for the major estimate of converting the Chetpur Tangal into a Cemetery at Kilpauk owing to the non-receipt of technical sanction of the estimates and partly to the classification of expenditure on the residences of the Ecclesiastical officers as voted from 1st April 1929.

Voted . . . . .	12,500	17,965	+ 5,465	+ 8,432	—2,967
-----------------	--------	--------	---------	---------	--------

Mainly due to the increased expenditure (Rs. 8,951) in the estimates of the Military Engineer Services in the Northern Command, Rawalpindi District.

A. 7.—Education other than  
European and Anglo  
Indian:

A. 7 (1).—Five year Pro- gramme . . . . .	2,25,400	68,756	—1,56,644	—1,50,741	—5,903
--	----------	--------	-----------	-----------	--------

Mainly due to non-utilisation of the provision of Rs. 1,22,000 in the North-West Frontier Province as the question of the site for the construction of the building was not decided by the Civil authorities in time.

A. 7 (2).—Other works . . . . .	68,200	45,210	—22,990	—25,581	+ 2,591
---------------------------------	--------	--------	---------	---------	---------

Important saving of Rs 13,641 occurred in the estimates of the Delhi Province due to postponement of the work mostly in the interest of other urgent work (Rs. 12,100) and petty savings on different works (Rs. 1,541). Saving of Rs. 5,638 also occurred in Baluchistan due to less expenditure on several minor works.

## A. 8.—Medical

Non-voted . . . . .	14,000	6,431	—7,569	—6,248	—1,321
---------------------	--------	-------	--------	--------	--------

Relates to Western India States Agency and is due to non-receipt of administrative approval to the works in time.

Voted . . . . .	4,12,400	1,03,109	—3,10,231	—2,08,919	—1,312
-----------------	----------	----------	-----------	-----------	--------

Chiefly to saving in the Delhi Public Works Grant amounting to Rs. 2,58,600 for the construction of a new General Hospital to serve both old and new Delhi which remained unutilised for want of technical sanction to the estimate.

(a) Sanctioned as follows—9th October, Rs. 1,050; 1st November,—Rs. 300; 7th November,—Rs. 58,000; 12th January,—Rs. 11,202; 24th January,—Rs. 8,502; 6th March,—Rs. 200; 19th March,—Rs. 33,000.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

**A.—Original Works—Buildings—conold.****A. 9.—Other Heads**

<i>Non-voted</i> O. 11,900	} 2,25,273	2,16,519	—9,754	—234	—9,520
S. (a) 2,13,373					

Chiefly due to savings in the estimates of the Persian Gulf sub-division in the India Circle (Rs. 5,300).

Voted . . . . .	5,53,400	4,33,842	—1,19,558	—1,48,834	+20,276
-----------------	----------	----------	-----------	-----------	---------

Chiefly to saving in (i) Baluchistan (Rs. 70,900) on account of postponement of the work in connection with the construction of quarters for the officers of the Survey of India and (ii) Bombay (Rs. 49,000) due to smaller demands for expenditure on Salt minor Works and to economy.

**A. 10.—Civil Works :****A. 10 (1).—Buildings**

<i>Non-voted</i> . . . . .	20,000	22,063	+2,063	+3,323	—1,260
----------------------------	--------	--------	--------	--------	--------

Chiefly to excess in the Western India States Agency (Rs. 2,050) due to under-estimation of two works.

Voted . . . . .	94,500	55,742	—38,758	+23,177	—61,926
-----------------	--------	--------	---------	---------	---------

Chiefly due to saving in (i) the Punjab (Rs. 17,300) due to refund of the cost of land acquired for the Punjab States Agency Building at Jullundur (Rs. 12,000) and Savings in the estimates of the Gilgit Agency (Rs. 5,000), and in the North West Frontier Province (Rs. 13,500).

A. 10 (2).—Losses on Stock . . . . .	3,000	7,405	+4,405	+4,825	—190
--------------------------------------	-------	-------	--------	--------	------

Mainly to an unforeseen adjustment relating to the Delhi Public Works Department (Rs. 4,605) not contemplated at the time of the preparation of the budget.

**B.—Original Works—Communications :****B. 1.—Roads and Road sur-  
face treatment in the  
New Delhi Area . . . . .**

75,000	28,632	—46,338	—14,200	—2,138
--------	--------	---------	---------	--------

Relates to the Delhi Public Works Department due to anticipated Savings (Rs. 23,200), (ii) postponement of work owing to delay in lay out of certain areas in which roads had to be constructed (Rs. 21,000) and (iii) petty savings on different works (Rs. 2,100).

**B. 4.—Construction of a Road  
from Tejjazai to Lakki  
(N. W. F. P.) . . . . .**

1,72,000	1,43,860	—28,140	—16,395	—11,745
----------	----------	---------	---------	---------

Relates to the North West Frontier Province due partly to postponement of certain works in favour of urgent works and to non-receipt of debit for about Rs. 12,000 from the Civil Department.

(a) Sanctioned as follows—23rd January, Rs. 2,04,967; 14th February, —Rs. 6,048; 24th February, Rs. 4,975; 25th February, Rs. 882; 28th February, Rs. 1,567; 13th March, Rs. 7,042; 29th March, —Rs. 12.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal + or —, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Original Works—Communications—*conold.*

B. 5.—Widening the Grand Trunk Road from Pabbi to Attock . . . .	33,500	38,258	+ 4,758	+ 5,000	—242
--	--------	--------	---------	---------	------

Relates to the North West Frontier Province and is due to unforeseen demands.

B. 6.—Replacement of Boat Bridges on Peshawar— Shabkadr and Peshawar —Charsadda Roads by pile Bridges . . . .	3,00,000	3,23,396	+ 23,396	+ 25,000	—1,604
---	----------	----------	----------	----------	--------

See B. 5.

B. 7.—Construction of Hathyan—Lundkhawar Road . . . . .	27,000	..	—27,000	—27,000	..
---	--------	----	---------	---------	----

Relates to the North West Frontier Province. Funds were held in Reserve by the Government of India for want of technical sanction to the project.

B. 8.—Miscellaneous charges .	3,95,500	4,68,990	+ 73,490	+ 67,891	+ 5,599
-------------------------------	----------	----------	----------	----------	---------

Important excess to the extent of Rs. 34,000 occurred in the estimates of the Delhi Public Works Department, due mainly to (i) unforeseen expenditure in bituminising the circular road to the west of the viceregal Estates (Rs. 31,000) and (ii) earlier completion of certain roads. Also an excess of Rs. 31,000 occurred in the Andamans mainly on the following works :—(i) Constructing Chatham bridge and causeway (Rs. 20,572), (ii) Supplying Armo Nestable Culverts on Homfraygunj—Maymyo road (Rs. 8,590).

C.—Original Works—Miscellaneous .	80,000	24,093	—64,907	—42,223	—22,684
-----------------------------------	--------	--------	---------	---------	---------

Mainly to saving in the estimates of the Delhi Public Works Department (Rs. 61,000), due chiefly to (i) postponement of work for want of cables (Rs. 40,400) : (ii) anticipated savings (Rs. 24,000).

## D.—Reserve with the Local Governments for Original Works

Non-voted O. 15,900	} 14,988	..	—14,986	—9,736	—5,250
S. (a) —914					

Intended to meet unforeseen expenditure in the estimates of several circles.

Voted . . . . .	54,300	..	—54,300	—34,067	—20,233
-----------------	--------	----	---------	---------	---------

See D—Non-voted.

(a) Sanctioned as follows—4th January, Rs. 2,250; 24th January,—Rs. 64; 6th March,—Rs. 100; 17th March,—Rs. 3,000.

Major Head and Subhead.	Final Appropriation,	Actual Expendi- ture.	Excess + Saving—.	Net reappropri- ation, adjusted withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## E.—Repairs—Buildings :

## E. 1.—Viceregal Estates

Non-voted	O. 500	300	269	—31	..	—31
	S. (a) —200					
Voted	.	3,13,200	2,95,387	—17,813	+7,145	—24,958

Due to savings in the estimates of the Viceregal Estates, Calcutta (Rs. 33,900) as a result of economy and abandonment of schemes and retrenchment of works due to His Excellency the Viceroy not visiting Calcutta; partly counterbalanced by increased expenditure on certain new works in connection with the Viceregal Estates, New Delhi (Rs. 16,100) not contemplated in the original estimates.

E. 2.—North West Frontier  
Province

Non-voted	O. 6,000	2,539	1,676	—863	..	—863
	S. (b) —3,461					

Over estimated.

Voted.	.	3,00,000	3,22,898	+22,898	+28,395	—5,497
--------	---	----------	----------	---------	---------	--------

Due to flood damages. Includes a misclassification of Rs. 2,291 properly debitable to the non-voted section.

## E. 3.—Baluchistan

Non-voted	O. 1,500	1,020	894	—126	..	—126
	S. (b) —480					

Voted	.	2,98,500	2,97,191	—1,309	..	—1,309
-------	---	----------	----------	--------	----	--------

## E. 4.—Delhi Province

Non-voted	O. 5,500	5,300	4,515	—785	..	—785
	S. (b) —200					

Voted	.	10,83,000	10,81,231	—1,769	+5,810	—7,579
-------	---	-----------	-----------	--------	--------	--------

## E. 5.—Bombay

Non-voted	O. 65,000	57,316	52,265	—5,051	—6,043	+992
	S. (c) —7,684					

Due to repairs economically carried out. The final excess is due to an adjustment of certain charges on account of repair to the consulate buildings at Mohammerah in the final accounts for March 1930.

Voted	.	2,40,000	2,49,439	+9,439	+9,776	—337
-------	---	----------	----------	--------	--------	------

Represents heavier demands for repairs than anticipated.

(a) Sanctioned on 24th January.

(b) Sanctioned on 23rd January.

(c) " as follows—23rd January,—Rs. 3,000; 12th March,—Rs. 1,000; 30th March,—Rs. 3,684

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, un- withdrawal adjusted or surrender. + or —.	Remainder
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Repairs—Buildings—<i>concd.</i></b>					
<b>E. 6.—Bengal</b>					
Non-voted O. 45,500	29,647	28,586	—1,061	—136	—925
S. (a)—15,853					
Voted . . .	5,17,000	5,19,001	+2,001	+4,882	—2,881
<b>E. 7.—Simla</b>					
Non-voted O. 4,000	2,600	4,070	+1,470	+1,700	—230
S. (b)—1,400					
Due to purchase of electric apparatus for the clock on the tower of Christ Church, Simla.					
Voted . . .	3,40,000	2,72,118	—67,882	—69,000	+1,118
Due to curtailment of expenditure on special repairs to meet heavy demands for urgent and unforeseen expenditure.					
<b>E. 8.—Elsewhere</b>					
Non-voted O. 3,38,630	3,49,570	3,47,094	—2,476	+13,765	—16,241
S. (c) 10,940					
Voted . . .	5,89,850	5,01,487	—88,363	—46,321	—42,042
Important savings occurred in Burma (Rs. 30,000) due to overestimation, in the Andamans (Rs. 21,000) due to economy, in Bihar and Orissa (Rs. 11,000) mainly to non-utilisation of the provision of Rs. 7,919 made for certain works and in Rajputana (Rs. 12,000) due to postponement of special repairs.					
<b>F.—Repairs—Communications:</b>					
<b>F. 1.—N. W. F. Province</b>	13,36,000	16,58,470	+3,22,470	+3,10,255	+12,215
See E. 2.—Voted.					
<b>F. 2.—Delhi Province</b>	5,85,000	5,91,326	+6,326	+24,090	+2,236
Due mainly to unforeseen expenditure on the upkeep of roads.					
<b>F. 3.—Rajputana</b>	2,18,000	2,24,294	+6,294	+10,100	—3,806
More repairs to roads were executed than anticipated.					
<b>F. 4.—Central India</b>	3,25,000	3,20,094	—4,906	—2,100	—2,806
<b>F. 5.—Assam</b>	3,000	2,453	—547	..	—547

(a) Sanctioned as follows:—7th January.—Rs. 17,727; 11th March.—Rs. 1,000; 12th March.—Rs. 618.

(b) Sanctioned as follows:—8th March, Rs. 300; 19th March.—Rs. 1,700.

(c) Sanctioned as follows:—7th October, Rs. 68; 23rd January.—Rs. 225; 24th January.—Rs. 1,023; 18th February, Rs. 2,09; 14th February, Rs. 317; 28th February Rs. 8,375; 2 6th February, Rs. 517; 6th March.—Rs. 140; 11th March, Rs. 1,000.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net	
				reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

F.—Repairs—Communications—*concl'd.*

## F. 7.—Elsewhere

*Non-voted* . . . . . 1,998 +1,998 +2,001 —3

Represents expenditure on urgent special repairs to Sadra Prantij road in Bombay.

*Voted* . . . . . 1,73,500 2,28,394 +54,894 +57,968 —3,074

Chiefly due to excess of Rs. 68,586 in Bengal on account of Special repairs to the Rungpo Gangtok Cart and other roads in Sikkim owing to heavy damage caused by rains.

G.—Repairs—Miscellaneous . . . . . 2,55,000 2,53,257 —1,743 —2,907 +1,164

## H.—Reserve with the Local Governments for Repairs

*Non-voted* O. 26,560 }  
S. (a)—8,453 } 18,107 .. —18,107 —17,903 —204

Intended to meet unforeseen charges.

*Voted* . . . . . 59,760 .. —59,760 —56,103 —3,657

See H.—Non-voted.

## I.—Establishments

## I. 1.—Consulting Engineer to the Government of India :

I. 1. (1)—Pay of officers . . . . . 33,000 33,000 .. .. .

I. 1 (2).—Pay of Establishments . . . . . 10,600 10,708 +108 +110 —2

## I. 1 (3).—Other charges

*Non-voted* O. 14,100 }  
S. (b)—4,200 } 9,900 9,787 —113 .. —113

*Voted* . . . . . 4,700 3,741 —959 —750 —209

Due to curtailment of tours.

(a) Sanctioned as follows—3rd January,—Rs. 3,100 ; 24th January,—Rs. 208 ; 6th March,—Rs. 50 ; 12th March,—Rs. 5,000.

(b) Sanctioned as follows—22nd January,—Rs. 3,500 ; 12th March,—Rs. 1,700.

Major Head and Subhead,	Final Appropriation.	Actual Expendi- ture.	Excess + Saving.—	Net reappropriation, adjusted. withdrawal + or —, or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>					
I. 2.—Superintending Engineers and special officers with Establishments:					
I. 2 (1).—Pay of officers,					
O. 83,850	72,160	65,840	—6,310	..	—6,310
S. (a)—11,700					
Mainly to saving in Central India (Rs. 4,600) due to non-receipt of an anticipated debit for leave salary of an officer before the close of the year.					
I. 2 (2).—Pay of Establish- ments	64,250	58,838	—5,412	—4,860	—552
I. 2 (3).—Other Charges					
Non-voted O. 10,500	10,650	10,323	—327	..	—327
S. (b) 150					
Voted . . . . .	19,900	15,729	—4,171	—3,490	—681
Mainly to saving in Central India (Rs. 2,600) and Rajputana (Rs. 1,000) due to economy.					
I. 2 (4).—Adjustment of the proportionate share of the cost between Raj- putana and the S. W. I. Agency					
Non-voted . . . . .	3,400	3,694	+294	..	+294
More expenditure than provided in the budget.					
Voted . . . . .	—3,400	—3,604	—204	..	—294
I. 3.—Executive Establish- ments					
I. 3 (1).—Pay of officers					
Non-voted O. 46,400	31,798	33,292	+1,494	..	+1,494
S. (c)—14,602					
Mainly to excess of Rs. 1,694 in Bombay due to cost of the Persian Gulf Sub-Division for a month having inadvertently been surrendered in excess to Government.					
Voted . . . . .	81,060	70,197	—10,863	—10,950	+87

(a) Sanctioned as follows—17th June, Rs. 1,200; 16th September,—Rs. 9,400; 23rd January,—Rs. 150; 6th February,—Rs. 7,400; 7th February,—Rs. 1,000.

(b) Sanctioned as follows—7th February, Rs. 1,000; 12th March,—Rs. 600; 18th March,—Rs. 250.

(c) Sanctioned as follows—23rd January,—Rs. 3,000; 12th March,—Rs. 800; 19th March, Rs. 1,350; 24th March,—Rs. 340; 24th March,—Rs. 12,012.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>					
I. 3.—Executive Establishments— <i>contd.</i>					
I. 3 (2).—Pay of Establishments					
Non-voted O. 23,200	16,843	19,865	+3,022	..	+3,022
S. (a) —6,357					
Mainly to an excess of Rs. 4,013 in Bombay [for the reasons stated under I. 3 (1)]					
Non-voted.					
Voted . . . . .	2,94,910	2,83,111	—11,799	—8,354	—3,445
I. 3 (3).—Other Charges					
Non-voted O. 30,500	29,912	29,805	—107	..	—107
S. (b)—588					
Voted . . . . .	1,06,930	96,855	—10,075	—9,102	—973
Mainly to a saving of Rs. 7,000 in Rajputana due to economy.					
I. 4.—Other Establishments (including Establishment Charges incurred in En- gland):					
I. 4 (1).—Other Indian Char- ges					
Non-voted O. 2,400	5,934	6,258	+324	..	+324
S. (c)—3,466					
Due to unforeseen payment of leave salary in England.					
Voted . . . . .	85,700	71,654	—14,046	—11,240	—2,806
Mainly in Delhi (Rs. 13,300) due to (i) postponement of payment of fee to an Architect owing to non-completion of work (Rs. 5,000) (ii) economy in expenditure (Rs. 2,500) (iii) anticipated Savings (Rs. 5,000).					
I. 4 (2).—English charges					
Non-voted O. 19,900	29,518	43,629	+14,111	..	+14,111
S. (d) 2,618					
Due to adjustment of leave salary and overseas pay of certain officials drawn in England.					
I. 4 (3).—Pay of Officers					
O. ..	6,375	6,375	..	..	..
S. (e) 6,375					

(a) Sanctioned as follows—19th March, Rs. 3,980; 24th March, Rs. 170; 29th March, —Rs. 10,457.

(b) Sanctioned as follows—23rd January, Rs. 120; 19th March, Rs. 2,827; 24th March, Rs. 300; 29th March, —Rs. 2,978.

(c) 7th November—Rs. 3,000; 10th March, Rs. 2,394; 14th March, —Rs. 4,000.

(d) Sanctioned as follows—18th September, Rs. 1,685; 24th January, Rs. 8,083; 19th March, —Rs. 300.

(e) Sanctioned on 19th March.

(a) Sanctioned as follows—19th March, Rs. 3,900; 24th March, Rs. 170; 29th March, —Rs. 10,457.  
 (b) Sanctioned as follows—23rd January, Rs. 170; 19th March, Rs. 2,627; 24th March, Rs. 300; 29th March, —Rs. 2,978.  
 (c) 7th November—Rs. 2,000; 10th March, Rs. 2,524; 17th March, —Rs. 4,000.  
 (d) Sanctioned as follows—18th September, Rs. 1,495; 24th January, Rs. 2,033; 19th March, —Rs. 300.  
 (e) Sanctioned on 19th March.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>					
I. 5.—Establishment Charges credited to other Govern- ments, Departments, etc.:					
I. 5 (1).—Military Engineer Services:					
I. 5 (1) (1).—N.-W. F. Pro- vince					
Non-voted O . 2,100 } S. (a) —1,589 }	511	299	—212	..	—212
Due to distribution of charges on a <i>pro rata</i> basis.					
Voted . . .	4,57,000	4,22,107	—34,893	+39,136	—74,029
See I. 5 (1) (1) Non-voted.					
I. 5 (1) (2).—Baluchistan					
Non-voted O . 500 } S. (a) —100 }	400	205	—195	..	—195
These are percentage charges on works outlay.					
Voted . . .	3,18,500	2,88,530	—29,970	—28,850	—1,114
See I. 5 (1) (2).—Non-voted.					
I. 5 (1) (3).—Other Areas					
Non-voted . . .	66,300	58,044	—8,256	—3,273	—4,933
Saving occurred mainly in the estimates of the Military Engineer Service. Is the result of <i>pro-rata</i> distribution.					
Voted . . .	6,000	12,621	+6,621	+3,208	+3,413
See I (5) (1) (3).—Non-voted.					
I. 5 (2).—Delhi Capital					
Non-voted O . 28,900 } S. (b) —17,250 }	11,650	6,640	—5,010	..	—5,010
Mainly due to less works outlay in Delhi.					
Voted . . .	7,56,575	5,31,452	—2,25,123	—1,35,210	—89,913
Relates to Delhi. Excess provision on account of calculation of establishment char- ges on gross instead of on net works outlay (Rs. 40,000) (ii) reduction in works outlay (Rs. 74,000) and (iii) increase in works outlay of Delhi Capital (Rs. 91,000).					

(a) Sanctioned on 23rd January.

(b) Sanctioned as follows—7th November, —Rs. 14,430; 24th January, —Rs. 1,00; 19th March, —Rs. 2,700.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Establishment—contd.</b>					
<b>I. 5.—Establishment charges credited, etc.—contd.</b>					
<b>I. 5 (3).—Madras Government</b>					
Non-voted O. 13,900	13,383	8,802	-4,581	-3,500	-1,081
S. (a) —517					
Decrease in works outlays.					
Voted . . . . .	12,800	10,409	-2,391	-603	-1,008
See I. 5 (3).—Non-voted					
<b>I. 5. (4).—Bombay Government</b>					
Non-voted O. 26,000	17,024	25,122	+8,098	+10,128	-2,030
S. (b) —8,976					
Chiefly due to the result of the <i>pro-rata</i> distribution of the establishment charges.					
Voted . . . . .	1,53,500	85,022	-68,478	-33,679	-34,799
See I. 5 (4).—Non-voted.					
<b>I. 5. (5).—Bengal Government</b>					
Non-voted O. 11,000	10,797	4,817	-5,980	..	-5,980
S. (c) —203					
Partly to smaller outlay on works and repairs and partly to the reduction in the rate of establishment charges from 19½ per cent. to 13½ per cent. on outlay on works in the Presidency Circle.					
Voted . . . . .	1,32,700	1,01,838	-30,864	-20,126	-10,738
Main'y due to the reduction in the rate of establishment charge from 19½ per cent. to 13½ per cent. on outlay on works in the Presidency Circle. The ultimate saving was chiefly due to non-adjustment of Rs. 10,548 on account of supervision charges of Central Civil Works in Sikkim for want of Government Orders.					
<b>I. 5 (7).—Punjab Government</b>					
Non-voted . . . . .	..	-455	-455	..	-455
Is the result of <i>pro-rata</i> distribution owing to the refund of the cost of land acquired for the Punjab States Agency buildings.					
Voted . . . . .	..	-1,145	-1,145	..	-1,145
See I. 5 (7).—Non-voted.					

(a) Sanctioned on 23rd January.

(b) Sanctioned as follows—23rd January, —Rs. 4,500; 18th February, —Rs. 1,176; 13th March, —Rs. 3,260.

(c) Sanctioned on 11th March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender, + or—.	Remainder unadjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Establishments—contd.</b>					
<b>I. 5.—Establishment charges credited, etc.—contd.</b>					
<b>I. 5. (8).—Burma Government</b>					
Non-voted O. 3,600	3,976	3,233	—743	..	—743
S. (a) 376					
Represents <i>pro-rata</i> share of establishment charges. Decrease in works outlay on which these charges are calculated, accounts for the saving.					
Voted . . .	24,350	10,150	—14,150	—7,740	—6,410
See I. 5 (8).—Non-voted.					
<b>I. 5 (9).—Bihar and Orissa Government</b>					
Non-voted O. 1,800	2,386	5,611	+3,255	+709	+2,546
S. (b) 586					
In the budget, provision was made for the establishment charges debitable to the Central Government at the rate of 21½ per cent. of the works expenditure. Under the rules provision should have been made on a <i>pro-rata</i> basis distributed rateably according to the voted and non-voted provision for establishment charges of the Provincial Government.					
Voted . . .	27,500	14,072	—13,428	—7,174	—6,254
See I. 5 (9).—Non-voted.					
<b>I. 5 (10).—C. P. Government</b>					
Non-voted O. 4,180	4,688	4,792	+704	..	+704
S. (c) —92					
Is the result of <i>pro-rata</i> distribution.					
Voted . . .	1,630	1,141	—459	—495	+30
See I. 5 (10).—Non-voted.					
<b>I. 5 (11).—Assam Government</b>					
Non-voted . . .	1,580	1,154	—426	+62	—188
See I. 5 (10).—Non-voted.					
Voted . . .	13,420	7,927	—5,493	—1,769	—3,724
See I. 5 (11).—Non-voted.					

(a) Sanctioned as follows—4th January, Rs. 484; 24th January,—Rs. 108.

(b) Sanctioned as follows—7th October, Rs. 16; 9th October, Rs. 228; 24th January,—Rs. 86; 5th February, Rs. 430.

(c) Sanctioned on 24th January.



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Establishments—concl'd.</b>					
<b>I. 5.—Establishment charges credited, etc.—concl'd.</b>					
I. 5 (12).—Kashmir Durbar (Gilgit Works) . . .	24,000	24,000	..	..	..
I. 5 (13).—Kathiawar Consoli- dated Local Fund					
O. 20,100	25,425	20,250	—5,175	—3,842	—1,333
S.(a) 5,325					
Due to less expenditure on works and repairs than estimated for.					
I. 5 (14).—Mayo College Fund . . .	200	..	—200	+20	—220
Debit on account of share of the cost of the College Overseer was not raised by the College Fund.					
I. 5 (15).—Coorg Government					
Non-voted O. 150	87	107	+20	..	+20
S.(b)—93					
Voted . . . . .	20	54	+34	+26	+8
<b>J.—Tools and Plant :</b>					
J. 1.—New Supplies	85,300	68,200	—17,151	—9,246	—7,905
Mainly to a saving of Rs. 12,400 in Central India due to (i) economy in expenditure (Rs. 8,000) and (ii) lapse of allotment as some parts of the Steam Road Roller were not received from the Store Department before 31st March 1930 as was anticipated (Rs. 4,400).					
J. 2.—Repairs and Carriage					
Non-voted O. 1,000	72	71	—1	..	—1
S.(c)—928					
Voted . . . . .	48,540	52,537	+3,997	+10,189	—6,192
Chiefly to excess in Delhi owing to unforeseen expenditure on the purchase of road roller wheels.					
J. 3.—Tools and Plant Charges credited to Other Governments, Departments, etc.					
Non-voted O. 14,950	11,212	6,979	—4,233	+401	—1,634
S.(d)—3,738					
Important saving occurred in Bombay (Rs. 2,000) as the result of pro-rata distribu- tion.					
Voted . . . . .	1,56,025	1,31,725	—24,300	—18,122	—6,178
Important savings occurred in Bombay (Rs. 11,100) and in Delhi (Rs. 10,100) and were due partly to reasons stated under, J3.—Non-voted, and partly to overestimation of Rs. 3,000 and probable savings of Rs. 3,240 in Delhi Province.					

(a) Sanctioned on 24th January.

(b) Sanctioned as follows—23rd January.—Rs. 114 ; 25th February, Rs. 21.

(c) Sanctioned as follows—23rd January.—Rs. 624 ; 29th March.—Rs. 39 ; 25th February, Rs. 35.

(d) Sanctioned as follows—9th October, Rs. 15 ; 7th November.—Rs. 580 ; 4th January, Rs. 34 ; 23rd January.—Rs. 801 ; 24th January.—Rs. 1,464 ; 15th February.—Rs. 117 ; 25th February, Rs. 2 ; 11th March, Rs. 22 ; 12th March.—Rs. 405 ; 19th March.—Rs. 400.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>K.—Grants-in-aid, Contributions, etc.</b>					
<i>Non-voted O.</i> 2,670	6,623	7,055	+ 432	+ 1,024	— 592
<i>S.(a)</i> 3,953					
Mainly to excess of Rs. 875 due to repairs to St. Thomas Cathedral in Bombay.					
<i>Voted</i> . . . . .	3,08,700	3,04,733	— 3,962	— 3,931	— 31
<b>L.—Suspense :</b>					
<i>L. 1.—Stock :</i>					
<i>L. 1 (1).—Charges</i>					
<i>Non-voted</i> . . . . .	..	2,078	+ 2,078	..	+ 2,078
Represents expenditure charged to workshop suspense in the Persian Gulf sub-Division.					
<i>Voted</i> . . . . .	1,30,000	1,46,530	+ 16,530	— 10,313	+ 23,843
Mainly to excess in the Andamans (Rs. 70,000), no provision having been made inadvertently in the original budget. This was counterbalanced by savings chiefly in Delhi Province (Rs. 55,300) due to excess provision which was not regularised by the Government of India at the time of curtailment of the original grant for works (Rs. 53,000).					
<b>L. 2.—Other Suspense Accounts :</b>					
<i>L. 2 (1).—Charges</i>					
<i>Non-voted O.</i> . . . . .	1,28,912	48,162	— 80,750	..	— 80,750
<i>S.(b)</i> 1,28,912					
Mainly to saving in Bombay due to adjustment of an outstanding amount under suspense in the Persian Gulf Sub-Division which was taken over by the Government of India from January 1930.					
<i>Voted</i> . . . . .	1,51,000	5,82,825	+ 4,31,825	+ 3,04,370	+ 1,27,455
Under estimated. Due mainly to the system of <i>gross</i> grants no accurate estimate was possible either originally or during the course of the year.					
<b>M.—Deduct—English Cost of Stores and Establishments</b>					
<i>Non-voted O.</i> —19,900	— 29,313	— 47,625	— 17,807	— 1,700	— 16,107
<i>S.(c)</i> —9,918					
<i>See I 4 (2).—Non-voted.</i>					
<i>Voted</i> . . . . .	..	— 8,559	— 8,559	+ 14,100	+ 5,541
Relates to Delhi. <i>See</i> Non-voted.					

(a) Sanctioned as follows—8th August, Rs. 500; 14th January, —Rs. 3; 24th February, Rs. 3,452; 210th March, Rs. 425; 29th March, —Rs. 451.

(b) Sanctioned as follows—15th July, Rs. 25,000; 12th March, Rs. 5,645; 19th March, Rs. 60,000; 20th March, Rs. 38,267.

(c) Sanctioned as follows—15th September, —Rs. 1,883; 24th January, —Rs. 8,003.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>N.—Expenditure in England</b> (At Par, £ 1 = Rs. 13½)					
<b>N. 1.—Stores</b>					
<i>Non-voted O.</i> ..	2,000	1,572	—428	..	—428
S. (a) 2,000					
Voted . . .		..	8,507	+8,507	+14,000
Indents not forecasted, saving on the modified appropriation due to carry forward of liabilities to 1930-31.					
<b>N. 2.—Establishment</b>					
<i>Non-voted</i> . .	60,000	45,660	—14,340	..	—14,340
Saving mainly in leave salaries. Grant allowed for this expenditure Rs. 40,000, based on an average of Rs. 41,333 in recent years, but actuals reached only Rs. 27,827.					
Voted . . .	13,000	..	—13,000	—13,000	..
No officers whose pay was subject to vote was on leave during the year.					
<b>N. 3.—Sundry items</b>					
<i>Non-voted</i> . .	2,000	292	—1,708	..	—1,708
Voted . . .	8,000	7,356	—644	..	—644
<b>O.—Loss or Gain by Exchange</b>					
<i>Non-voted O.</i> ..	400	377	—23	..	—23
S. (b) 400					
See paragraph 48 of Chapter III of the Report.					
Voted . . .	..	130	+130	+200	—70
See O.—Non-voted.					
<b>P.—Reserve for unforeseen Works and Repairs</b>					
<i>Non-voted O.</i> 1,13,900	—15,998	..	+15,998	+17,868	—1,870
S.(c)—1,29,898					
See Note 1.					
Voted . . .	6,09,000	..	—6,09,000	—5,99,324	—9,676
See Note 1.					

(a) Sanctioned as follows:—2nd July, Rs. 1,700 ; 6th March, Rs. 300.

(b) Sanctioned on 6th March.

(c) Sanctioned as follows:—17th June—Rs. 1,350 ; 2nd July—Rs. 1,700 ; 5th July—Rs. 25,000, 8th August—Rs. 2,415 ; 16th September, Rs. 9,400 ; 7th October—Rs. 84 ; 9th October—Rs. 1,291 ; 1st November Rs. 300 ; 7th November Rs. 75,000 ; 4th January—Rs. 2,768 ; 23rd January—Rs. 1,57,334 ; 24th January Rs. 12,475 ; 6th February Rs. 2,400 ; 14th February, Rs. 6,048 ; 15th February, Rs. 3,763 ; 24th February—Rs. 8,794 ; 25th February—Rs. 9,815 ; 28th February—Rs. 2,084 ; 6th March Rs. 1,675 ; 10th March—Rs. 9,534 ; 11th March, Rs. 725 ; 12th March Rs. 13,619 ; 19th March—Rs. 20,000 ; 24th March—Rs. 130 ; 29th March—Rs. 7,654.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal adjusted or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>Q.—Block Grant for expenditure on Road Development</b>							
O. 83,30,000	95,00,000	97,87,883	+ 2,87,883	..	+ 2,87,883		
S. (a) 11,70,000							
Supplementary grant was obtained to make up the difference between the amount provided in the budget and that after estimated on account of the revenue accruing from the increased duty on petrol which it has been decided to allot as a block grant for the development of roads in India. The supplementary grant, however, proved inadequate.							
<b>R.—Deduct—Probable Savings</b>							
Non-voted	— 50,000	..	+ 50,000	..	+ 50,000		
Fully materialised.							
Voted	— 9,50,000	..	+ 9,50,000	+ 4,00,000	+ 5,50,000		
Fully materialised.							
Totals	Non-voted	Gross	15,65,463	14,70,734	— 97,729	+ 1,709	— 99,429
		Deductions	— 29,818	— 47,625	— 17,807	— 1,700	— 16,107
		Net	15,38,645	4,23,109*	— 1,15,536	..	— 1,15,536
	Voted	Gross	2,63,28,000	2,57,24,208	— 6,03,792	— 11,17,660	+ 5,13,868
		Deductions	..	— 8,550	— 8,550	— 14,100	+ 5,541
		Net	2,63,28,000	2,57,15,649*	— 6,12,351	— 11,31,760	+ 5,19,409

## NOTES.

Subhead P.—Represents "Reserve" with the Government of India. The operations on the "Reserve" during the year were:—

	Voted. Rs.	Non-voted. Rs.
Original provision for "Reserve"	6,09,000	1,13,900
Add.—Amount withdrawn to the "Reserve" from Provinces and Areas—		
(a) At the time of communicating the annual allotments	15,40,200	54,540
and		
(b) From time to time	7,47,680	3,03,126
Total	28,96,880	4,71,566

(a) Voted by the Legislative Assembly on 31st March.

\* These amounts are more than those given in the Finance and Revenue Accounts of the Government of India for the year 1929-30 by Rs. 80,683 (Non-voted) and Rs. 12,31,005 (voted). The differences are due to the fact that, in the Finance and Revenue Accounts, the figures relating to this Grant have been shown net while in the Appropriation Accounts they have been shown gross.

	Voted.	Non-voted.
	Rs.	Rs.
<i>Deduct.</i> —Amount allotted to Provinces and Areas from time to time (Details of new works with expenditure against them are given below— <i>Vide note 3</i> )	17,55,444	4,69,698
	11,41,436	1,870

Amount Surrendered to Government ( <i>vide note 2</i> )	11,31,760	..
Balance lapsed to Government	9,676	1,870

2. The surrender of Rs. 11,31,760 converted the saving of Rs. 6,12,351 in the total Grant into an excess of Rs. 5,19,409 mainly to excesses under subheads L 2 (1) Voted and Q.

3. Details of amount allotted for new works out of the grant kept in "Reserve", with expenditure against each:—

Names of New Works.	Allotment.	Expenditure.
	Rs.	Rs.
<i>Bombay.</i>		
New Police Lines and quarters in Mahikantha Agency	37,300	37,111
<i>Madras.</i>		
(i) Improvements to the passenger shed at Negapatam (halfcost)	3,250	3,107
(ii) Improvements to the wooden bridge across the Bundi River near Bundi Salt Factory	5,330	3,496
(iii) Supply of furniture to Amir Mahal	3,180	2,419
<i>Bengal.</i>		
Protective works to Singtam Bridge at mile 18 of Rungpo Gangtok Cart Road in Sikkim	3,669	17,739
<i>Bihar and Orissa.</i>		
(i) Provision of compound wall and approach road to the Cemetery at Kishanganj	2,104	1,831
(ii) Purchasing a four-wheeled bier for the Monoharpur Cemetery	1,050	1,041
(iii) Extension of Chief Inspector's office at Dhanbad	1,050	788
<i>Assam.</i>		
(i) Reconstructing the Public Works Department subordinates' quarters at Passighat	1,693	3,331
(ii) Providing glazed and pannel window, etc., in the Charitable Dispensary at Passighat	78	48
(iii) Renewing roof of Church building at Dhubri	288	159
<i>Delhi Public Works Department.</i>		
Furniture for the residence of His Excellency the Commander-in-Chief and Staff quarters attached thereto in New Delhi	1,53,400	1,02,713
<i>North West Frontier Province.</i>		
(i) Constructing court offices and quarters for the Extra Assistant Commissioners and Tehsil officials at Charsadda	10,000	3,907
(ii) Extension of the Dera Ismail Khan Jail and Factory and reconstruction of the compound wall round the Jail	43,800	17,577
(iii) Construction of a Police Post at Tank	8,000	7,413
(iv) Construction of Hathala Kulachi Road	3,686	3,368



## Names of New Works.

## Allotment. Expenditure.

Rs. Rs.

*Ajmer Division.*

Constructing new reserve Police Lines, Ajmer . . . . .	23,500	20,338
--	--------	--------

*Viceregal Estates Division.*

(i) Construction of three blocks of servants quarters in the Viceregal Estates, Simla and providing drainage and sanitary fittings . . . . .	23,000	12,170
--	--------	--------

(ii) Construction of Inspector's quarters, police barracks and ten units kitchens at the Police Lines on the Viceregal Estates . . . . .	15,000	39,254
--	--------	--------

*Kabul Division.*

(i) Customs duty on the material imported into Afghanistan for the Legation Buildings . . . . .	1,50,000	1,50,000
---	----------	----------

(ii) Fees payable to the Punjab Government for preparation of designs . . . . .	25,328	25,328
---	--------	--------

4. *Pro rata.* Distribution—Civil works relating to the Central Government are generally carried out through the agencies of Provincial Governments and the Military Department by the establishments employed under those Governments and that Department. The total expenditure on account of establishment charges is distributed between the Central Government and the Provincial Governments and the Military Department usually on the basis of the actual outlay of the year on the works of the respective authorities. This is known as *pro rata* distribution. Any special establishment, wholly employed on a work, is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The total expenditure for Works, Establishment and Tools and Plant is given below:—

Rs.

Works. . . . .	1,24,78,332
Establishment . . . . .	25,15,924
Tools and Plant . . . . .	2,59,521

5. No important new Supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported.



## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

## ORIGINAL WORKS—BUILDINGS.

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) Estimated to cost above Rs. 50,000.					
<i>Bombay.</i>					
1	Quarters for Preventive Officers of the Bombay Customs Department	1,30,000	96,092	33,908	..
Estimate Rs. 9,11,528 : expenditure to end of 1929-30 Rs. 5,22,702 : completed.					
2	Two Blocks of quarters for 6 European and 6 Indian Preventive Officers of the Karachi Customs House	50,000	30,497	19,503	..
Estimate Rs. 1,65,703 : expenditure to end of 1929-30 Rs. 1,22,272 : completed.					
3	Construction of a Club house at Matunga for the Bombay Customs Preventive Service	75,000	..	75,000	..
The grant was withdrawn by the Government of India as the plans and estimates for the work were not technically sanctioned.					
<i>Bihar and Orissa.</i>					
4	Project for the construction of the school of Mines and Geology at Dhanbad	5,800	6,174	..	374
Subworks of the Project which are in progress :—					
(i) Residence for the Principal—					
Revised estimate Rs. 44,703 : expenditure to end of March 1930 Rs. 39,673 ; in progress.					
(ii) Other works of the Project below Rs. 20,000 each :—					
Total amount of estimate Rs. 1,10,039 : expenditure to end of March 1930 Rs. 88,621.					
<i>Delhi Public Works Department.</i>					
5	Quarters for the Viceregal Staff outside the Viceregal Estate, New Delhi	4,00,000	4,08,086	..	8,086
Estimate Rs. 6,18,350 ; expenditure to end of 1929-30 Rs. 5,73,213 as detailed below. Excess is covered to the extent of Rs. 3,470.					
(i) Major Works above Rs. 50,000.					
	Name of Work.	Amount of estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
	Constructing a dispensary and hospital to replace the one to be converted into Bandman quarters	78,350	65,001	13,349	In progress.
(ii) Other Major Works.—Expenditure to end of 1929-30 Rs. 3,20,492.					
(iii) Minor Works.—Expenditure to end of 1929-30 Rs. 1,87,720.					

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Delhi Public Works Department—contd.</i>					
6	Furnishing Gazetted Officers Bungalows .	15,000	5,529	9,471	..
Estimate Rs. 2,14,000; expenditure to end of 1929-30 Rs. 1,32,006; balance Rs. 81,994; in progress. The original grant withdrawn to the extent of Rs. 7,500 due to postponement and possible saving of expenditure.					
7	Furnishing Clerks' quarters in New Delhi .	50,000	4,225	45,775	..
Estimate Rs. 1,94,920; expenditure to end of 1929-30 Rs. 62,625; in progress. The original grant withdrawn to the extent of Rs. 45,000 due to postponement and possible saving of expenditure.					
8	Heating and cooling the Imperial Secretariat Buildings, in New Delhi .	1,68,000	2,03,583	..	35,583
Estimate Rs. 7,35,000; expenditure to end of 1929-30 Rs. 4,25,027 as detailed below :—					
Excess over grant covered to the extent of Rs. 34,200.					
Major Works above Rs. 50,000.					

Name of work.	Amount of estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
Installation of a system in the North Block West Wing and Central part of the Secretariat Buildings New Delhi	4,37,825	4,08,901	28,924	In progress.

Minor Works—Expenditure to end of 1929-30 Rs. 16,126.

9	Construction of additional clerks' quarters of the lower type in New Delhi .	2,86,000	1,23,421	1,57,579	..
---	--	----------	----------	----------	----

Estimate Rs. 6,00,000; expenditure to end of 1929-30 Rs. 4,48,246 as detailed below :—

The original grant withdrawn to the extent of Rs. 1,57,750 due to change in the design and layout of quarters and savings anticipated on the scheme.

(i) Major work above Rs. 50,000.

Name of work.	Amount of estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
(a) Constructing 20 class C and 80 Class D-Orthodox clerks' quarters in Block 91 .	3,30,000	3,10,765	19,235	In progress.
(b) Constructing 18 Orthodox clerks' quarters (new type) in Plot No. 90, New Delhi	56,335	51,231	5,104	In progress.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Name of work.	Amount of estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
(c) Collection of material for 100 clerks' quarters	Gross	80,000	..	..
	Net	Nil.		

(ii) Other Major Works.—Expenditure to end of 1929-30 Rs. 32,127.

(iii) Minor Works.—Expenditure to end of 1929-30 Rs. 54,123.

Balance.

Serial No.	Service.	Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
10	Construction of three Police Posts in New Delhi	85,000	71,962	13,038	..

Estimate Rs. 1,50,400; expenditure to end of 1929-30 Rs. 1,54,885 as per details below. The original grant withdrawn to the extent of Rs. 15,000 due partly to more expenditure during the last year than contemplated in the schedule of demands and partly to economy in expenditure.

(i) Major Works above Rs. 50,000.

Name of Work.	Amount of Estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
Constructing a Police Post at Point U2 Junction of Qutab and Aurangzeb Road, New Delhi	51,000	49,703	1,297	In progress.

(ii) Other Major Works.—Expenditure to end of 1929-30, Rs. 84,649.

(iii) Minor Works.—Expenditure to end of 1929-30, Rs. 20,533.

} In progress.

11	Construction of a new Police Station in Faiz Bazar, Delhi	50,000	55,379	..	5,379
----	---	--------	--------	----	-------

Estimate Rs. 2,00,000; Expenditure to end of 1929-30 Rs. 53,980 as per details below. Excess over grant covered.

Name of Work.	Amount of Estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
---------------	---------------------	--------------------------------	----------	----------

(i) Major Work above Rs. 50,000.

Construction of the Faiz Bazar Police Station	1,10,900 (Reduced.)	53,980	56,920	In progress.
---	------------------------	--------	--------	--------------

(ii) Minor Works.—Expenditure to end of 1929-30, Rs. 1,399.

12	Construction of a Church at New Cantonment	96,440	97,745	..	1,305
----	--	--------	--------	----	-------

Estimate Rs. 2,38,800; expenditure to end of 1929-30 Rs. 1,27,578 as per details below. Original grant withdrawn to the extent of Rs. 91,000 due to non-receipt of drawings and plans from the Architect.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Name of work.	Amount of	Expenditure	Balance.	Remarks.
	Estimate.	to end of 1929-30.		
	Rs.	Rs.	Rs.	Rs.

## Major Works above Rs. 50,000.

Construction of a Church at New Cantonment . . .	2,11,100	1,27,573	83,527	In progress.
--	----------	----------	--------	--------------

## Balance.

Serial No.	Service.	Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.

13	Construction of a new General Hospital to serve both Old and New Delhi . . .	2,58,600	..	2,58,600	..
----	--	----------	----	----------	----

The original grant withdrawn by the Government of India, Industries and Labour Department to the Reserve at their disposal for want of technical sanction to the estimate.

14	Forest Research Institute Building (excluding Establishment, and Tools and Plant charges debited from 57). .	9,03,000	6,63,535	2,39,465	..
----	--	----------	----------	----------	----

Estimate Rs. 1,02,75,400; expenditure to end of 1929-30 Rs. 92,38,206; balance Rs. 10,37,194; in progress.

The gross expenditure during the current year amounted to Rs. 6,63,535 whereas the net expenditure was Rs. 3,12,302 as per details below.

Saving over grant withdrawn to the extent of Rs. 2,37,500.

Name of Work.	Amount of Estimate.	Expenditure during the year.	Expenditure upto end of 1929-30.	Balance.	Remarks.
---------------	---------------------	------------------------------	----------------------------------	----------	----------

## (5) Major Works above Rs. 50,000.

(a) Construction of the Super-structure of the East Wing of the main building Forest Research Institute, Dehra Dun. . .	5,94,570	277	9,18,749	—24,179	In progress.
---	----------	-----	----------	---------	--------------

(b) Construction of the foundation and the superstructure of the West Wing and central block of new main building . . .	17,31,100	—22,385	17,18,831	12,269	In progress.
---	-----------	---------	-----------	--------	--------------

(c) Constructing four sectional officers' bungalows at the Forest Research Institute, Dehra Dun . . .	1,22,680	—310	1,15,160	7,520	Completed.
---	----------	------	----------	-------	------------

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Name of work.	Amount of Estimate.	Expendi- ture during the year.	Expendi- ture up to end of 1929-30.	Balance.	Remarks.
(i) Major Works above Rs. 50,000— <i>contd.</i>					
(d) Constructing 10 Upper grade subordinate quarters . . .	57,430	2,599	58,495	—1,065	Completed.
(e) Installing electric light and fan points in the West Wing and the Central Block of the main building, Dehra Dun. . . .	52,900	5,807	51,753	1,147	Do.
(f) Providing panneling in Convocation Hall, Entrance Hall stairs and library in the Central Block of the main building F. R. I., Dehra Dun . . . .	1,19,690 (Revised)	59,787	1,00,327	19,363	In progress.
(g) Constructing 3 Section Officers' quarters at the F. R. I., during 1928-29 . . . .	87,800 (Revised and supplementary.)	4,059	87,050	750	Completed.
(h) Providing quarters for 3 Upper Grade Assistants for the F. R. I., Dehra Dun . . . . .	53,000	6,247	56,140	—3,140	Do.
(i) Duplication of the rising main in connection with the water supply at the New Forest Research Institute . . . . .	69,650 (Revised).	18,953	66,787	2,863	Do.
(j) Providing President's house and rest house at the Forest Research Institute, Dehra Dun. . . . .	97,800	89,388	89,388	8,412	In progress.
(k) Constructing 40 Lower Grade Subordinate quarters, F. R. I., Dehra Dun . . . .	1,39,120	49	1,38,163	957	Completed.
(l) Constructing Chemical laboratory with covered passage and distillery in the New Forest . . . . .	60,000	25,145	25,145	34,855	In progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Name of work.	Amount of Expenditure Estimate. during the		Expenditure up to end of 1929-30.	Balance.	Remarks.
	Rs.	Rs.			
(i) Major Works above Rs. 50,000— <i>contd.</i>					
(m) Providing 2 Section Officers' quarters Chemical Section New Forest.	60,000	..	..	60,000	In progress.
TOTAL (i) MAJOR WORKS ABOVE Rs. 50,000	..	1,89,616	..	..	..
(ii) Other Major works.					
(a) Providing another 2 quarters for 2 Upper Grade Assistants	34,750	5,238	38,525	—1,775	Completed.
(b) Constructing roads new site F. R. I. Estimate No. 34 of 1927-28	20,250 (Revised).	2,716	20,432	—182	Do.
(c) Constructing 8 Lower Grade clerks' quarters at the New Forest, Dehra Dun	40,340	34,587	34,587	5,753	In Progress.
TOTAL (ii) OTHER MAJOR WORKS	..	42,541	..	..	..
(i) Total expenditure for Major works costing over Rs. 50,000	..	Rs. 1,89,616	..	..	..
(ii) Other Major Works	..	..	..	42,541	..
(iii) Minor works and tools and plant	..	..	..	1,98,072	..
(iv) Suspense.	..	..	..	2,33,306	..
	..	Total Gross	..	6,63,535	..
<i>Recoveries.</i>					
(v) Suspense	..	..	..	2,27,177	..
(vi) E. Land	..	..	..	1,24,056	..
	..	Total Recoveries	..	3,51,233	..
	..	Net Total	..	3,12,302	..
Balance.					
Serial No.	Service.	Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
15	Additional buildings required for the Indian Forest Service College, Dehra Dun	86,000	..	86,000	..

Grant withdrawn to the Reserve at the disposal of the Industries and Labour Department for want of technical sanction to the estimate.

Grant withdrawn to the Reserve at the disposal of the Industries and Labour Department for want of technical sanction to the estimate.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Unexpended.	Balance, Excess.
<i>North West Frontier Province.</i>					
16	Construction of two married quarters for officers at Nathiagali . . . . .	56,000	55,468	532	..
Estimate Rs. 60,174 : Expenditure upto date Rs. 55,468 ; work in progress.					
17	Construction of four quarters for Civil officers at Peshawar . . . . .	70,000	70,024	..	24
Estimate Rs. 1,47,396 : Expenditure up to date Rs. 70,024 ; work in progress.					
18	Construction of Central jail at Haripur in North West Frontier Province . . . . . (Due to unforeseen demand).	2,57,500	2,63,854	..	6,354
Estimate Rs. 22,43,264 : expenditure up to date Rs. 2,63,854 ; work in progress:					
19	Construction of a building for the High School at Mardan . . . . .	72,000	..	72,000	..
Estimate Rs. 1,59,393 ; Expenditure up to date nil ; work not started. Funds surrendered to the Government of India as the question of site was not decided by civil authorities.					
20	Construction of a building for a normal school for women at Peshawar . . . . .	50,000	..	50,000	..
Funds were held in Reserve by the Government of India and were not allotted due to late settlement of site question.					
21	Construction of a new electric power, and pumping station at Tank. (Due to regrant of lapsed expenditure) . . . . .	8,000	48,405	..	40,405
Estimate Rs. 58,923 ; expenditure up to date Rs. 53,775 ; work completed.					
<i>Baluchistan.</i>					
22	Construction of Jail at Mach . . . . .	7,50,000	6,95,031	54,969	..
Estimate Rs. 13,02,194 ; expenditure to end of 1929-30 Rs. 10,05,077 ; in progress.					
23	Construction for quarters for officers of Survey of India . . . . .	76,000	..	76,000	..
The work was postponed by the Government of India.					
<i>Ajmer Division.</i>					
24	Constructing new Lines for the Mina Corps at Deoli . . . . .	1,50,000	1,11,149	38,851	..
Estimate Rs. 1,74,737 ; expenditure up to March 1930, Rs. 1,29,982 ; in progress.					

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expendi- ture.	Balance.	
				Unex- pended.	Excess.
		Rs.	Rs.	Rs.	Rs.

*Ajmer Division.—contd.*

25	Constructing Biological Laboratory at Government College, Ajmer	16,400	17,732	..	1,332
----	---	--------	--------	----	-------

Estimate Rs. 51,431 ; expenditure up to March 1930, Rs. 47,345 ; in progress.

26	Constructing a police hospital for the new Reserve Police Lines, Ajmer	70,000	19,735	50,265	..
----	--	--------	--------	--------	----

Estimate Rs. 62,483 ; expenditure up to March 1930, Rs. 19,735 ; in progress.

- (b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

*Delhi Public Works Department.*

27	Decoration of the Imperial Secretariat Buildings, New Delhi	80,000	77,891	2,109	..
----	---	--------	--------	-------	----

Estimate Rs. 1,25,000 ; expenditure to end of 1929-30, Rs. 1,20,894 as detailed below. The grant withdrawn to the extent of Rs. 2,000 due to economy in expenditure.

Major work above Rs. 50,000.

Name of work.	Estimated amount.	Expenditure to end of 1929-30.	Balance.	Remarks.
Mural decoration of the Imperial Secretariat Buildings	99,600	99,600	..	Completed.

Minor works—Expenditure to end of 1929-30 Rs. 21,294.

*Kabul Legation Division.*

28	Customs duty on the materials imported into Afghanistan for the Legation Building	1,50,000	1,50,000	..	..
----	---	----------	----------	----	----

Total expenditure up to end of 1929-30, Rs. 1,50,000 ; completed.

29	Fees payable to the Punjab Government for preparation of designs	25,328	25,328	..	..
----	--	--------	--------	----	----

Estimate Rs. 80,000 ; expenditure up to end of 1929-30, Rs. 78,001 ; in progress.

## II.—Other Major works Specifically provided for in the Budget.

30	All works collectively	Non-voted.	45,500	10,937	35,463	..
		Voted	2,27,300	1,46,813	80,482	..

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expendi- diture.	Balance.	
				Unex- pended.	Excess.
		Ra.	Ra.	Ra.	Ra.
<b>III.—Unforeseen Major works not Specifically provided for in the Budget.</b>					
<i>Bombay</i>					
31	Strengthening the girders in the covered shed of the salt staging at Kharagoda . . . .	..	13,765	..	13,765
Estimate Rs. 21,644 ; expenditure to end of 1929-30, Rs. 20,178 ; in progress.					
32	Constructing Police Lines at Mahikantha Agency . . . .	..	37,111	..	37,111
Estimate Rs. 60,940 ; expenditure to end of 1929-30 Rs. 42,819 ; completed.					
33	Constructing Police Lines at Nirmali in Mahikantha Agency . . . .	..	1,100	..	1,100
Estimate Rs. 34,302 ; expenditure to end of 1929-30, Rs. 33,198 ; Completed.					
34	Constructing works in connection with Salt Buildings at Bhandup . . . .	..	346	..	346
Estimate Rs. 5,41,650 ; expenditure to end of 1929-30, Rs. 4,83,547 ; completed.					
<i>Bengal.</i>					
35	Constructing 4 Kucha salt golas in the compound of the new Salt Gola at Chittagong . . . .	..	—234	234	..
Estimate Rs. 88,384 ; expenditure to end of March 1930, Rs. 68,735 ; Completed.					
<i>Bihar and Orissa.</i>					
36	Extension of Chief Inspector's office, Dhanbad . . . .	..	788	..	788
Estimate Rs. 34,100 ; expenditure to end of March 1930, Rs. 2,234.					
37	Collection of materials for expan- sion Scheme at Pusa . . . .	..	—2,706	2,706	..
The project was abandoned and the materials are being utilised on other works by credit to the estimate. Estimate Rs. 1,02,750 ; expenditure up to end of March 1930, Rs. 35,365.					
38	Constructing 6 clerks' quarters at Pusa . . . .	..	—180	180	..
Estimate Rs. 28,868 ; expenditure to end of March 1930, Rs. 24,188.					



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Balance.			Excess.
		Grant.	Expenditure.	Unexpended.	
		Ra.	Ra.	Ra.	Ra.
<i>Delhi Public Works Department.</i>					
39	Accommodation for the menial staff of the local administration and of the Government of India, New Delhi	..	2,602	..	2,602
Estimate Rs. 6,00,000 ; expenditure to end of 1929-30, Rs. 5,37,621 as detailed below, In progress ; expenditure covered by the re-appropriation of Rs. 2,600.					
(i) Major work above Rs. 50,000.					
	Name of work.	Estimated amount.	Expenditure to end of 1929-30.	Balance.	Remarks.
(a)	Construction of 120 Duffries' quarter in Block 90 of design A-31-34	1,50,200	1,25,068	25,132	Completed.
(b)	Constructing 46 Orthodox clerks' quarters, Class D, design 3743A in Block 90, New Capital Area	1,58,250 (Revised.)	1,47,659	10,591	In progress.
(c)	Construction of quarters for the menial staff of the local administration offices at point I in New Capital Area	1,49,450	1,49,245	205	Completed.
(ii) Other major works.—Expenditure to end of 1929-30, Rs. 36,579.					
(iii) Minor works.—Expenditure to end of 1929-30, Rs. 78,770.					
	Total	25,77,600	17,42,451	9,02,292	67,143
40	Two Gazetted Officer's Bungalows including electric installation	..	—11,171	11,171	..

Estimate Rs. 62,600 ; expenditure to end of 1929-30, Rs. 53,415 as per details below;—

Major work above Rs. 50,000.

	Name of work.	Estimated amount.	Expenditure to end of 1929-30.	Balance.	Remarks.
	Constructing a G. O. bungalow design A2114 in Block 13	51,100 (Supplementary).	50,204	986	Completed.

Minor works.—Expenditure to end of 1929-30, Rs. 3,211.

41	Stabling for orthodox and unorthodox clerks' quarters in New Delhi	..	10,670	..	10,670
----	--	----	--------	----	--------

Estimate Rs. 1,60,000 ; expenditure to end of 1929-30, Rs. 1,33,261 ; balance Rs. 26,739 ; in progress; expenditure covered by reappropriation of Rs. 11,000.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
42	Improvement to older type of peon quarters in New Delhi . . . . .	..	—358	358	—
	Estimate Rs. 57,000; expenditure to end of 1929-30 Rs. 53,661; balance Rs. 3,339; completed.				
43	Furnishing Hon'ble Members' bungalows . . . . .	..	—858	858	..
	Estimate Rs. 90,000; expenditure to end of 1929-30, Rs. 55,187; balance Rs. 34,813; in progress.				
44	Furniture for the residence of His Excellency the Commander-in-Chief and staff quarters attached thereto in New Delhi . . . . .	..	1,02,713	..	1,02,713

Estimate Rs. 1,53,400; expenditure to end of 1929-30, Rs. 1,02,713 as detailed below.

The expenditure was covered by the additional grant of Rs. 1,53,400 sanctioned by the Government of India, Industries and Labour Department which was subsequently reduced to Rs. 1,03,528 due to postponement of work and probable saving of expenditure.

Major work above Rs. 50,000.

	Name of work	Amount of estimate.	Expenditure to end of 1929-30.	Balance.	Remarks.
	Providing furniture in the residence of His Excellency the Commander-in-Chief in New Delhi . . . . .	1,45,000	1,02,713	42,287	In progress.
45	Additional buildings for Sub-Judges . . . . .	..	99	..	99
	Estimate Rs. 52,800; expenditure to end of 1929-30, Rs. 50,082; balance Rs. 2,718; completed.				
46	Additions and alterations to His Excellency the Commander-in-Chief's bungalows . . . . .	..	298	..	298
	Estimate Rs. 71,000; expenditure to end of 1929-30 Rs. 57,200 (Major works, Rs. 29,006 and minor Works Rs. 28,294); balance Rs. 13,710; completed.				
47	Construction of additional Councillors quarters in New Delhi . . . . .	..	34	..	34

Estimate Rs. 3,90,000; expenditure to end of 1929-30, Rs. 3,53,971 as detailed below; balance Rs. 36,027; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

		Estimated amount.	Expenditure up to 1929-30.	Balance.	Remarks.
(i) Major works above Rs. 50,000					
	Construction of 20 quarters for Indian Legislative Coun- cillors on Feroz shah Road.	2,64,300 (Revised).	2,59,090	5,210	In progress.
(ii) Other major works.—Expenditure to end of 1929-30, Rs. 58,111.					
(iii) Minor Works.—Expenditure to end of 1929-30, Rs. 36,770.					
Serial No.	Service.	Grant.  Rs.	Expenditure.  Rs.	Balance, Unexpended.  Rs.	Excess.  Rs.
48	Constructing quarters for power house staff at the Imperial Institute of Veterinary Re- search Muktesar	..	497	..	497
Estimate Rs. 23,000; expenditure to end of 1929-30, Rs. 23,227; balance—Rs. 227; completed.					
<i>North West Frontier Province.</i>					
49	Court offices and quarters for the Extra Assistant Commis- sioner and Tahsil officials at Charsadda	..	3,907	..	3,907
Estimate Rs. 42,129; expenditure up to date Rs. 3,37,433; in progress;					
50	Extension of the Dehra Ismail Khan Jail and Factory and reconstruction of the com- pound wall round the Jail	..	17,577	..	17,577
Estimate Rs. 2,55,801; expenditure up to date Rs. 2,31,936; in progress.					
51	Construction of a Police post in the town of Tank	..	7,413	..	7,413
Estimate Rs. 46,759; expenditure up to date Rs. 42,169; work completed.					
52	Construction of Government High School, Peshawar	..	5,001	..	5,001
Estimate Rs. 2,58,969; expenditure up to date Rs. 2,55,634; completed. The amount of Rs. 5,001 represents adjustment of an unexpected debit on account of cost of land. It was received too late when funds could not be arranged.					
53	Providing additional quarters for superior Staff and remodel- ling existing quarters, in Central Jail, Peshawar	..	—111	111	..
Estimate Rs. 45,603; expenditure up to date Rs. 36,019; completed.					
54	Constructing a fortified Police Post at Kiri Khaisora	..	—136	136	..
Estimate Rs. 57,091; expenditure up to date Rs. 51,557; completed.					



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
55	Extension of Government High School at Kulschi . . . . .	..	1	..	1
	Estimate Rs. 30,848; expenditure to end of 1929-30, Rs. 22,159; completed.				
	<i>Baluchistan.</i>				
56	Addition and alteration to Police Thana at Chaman . . . . .	..	—4	4	..
	Estimate Rs. 28,468; expenditure to end of 1929-30, Rs. 25,991; completed.				
57	Construction of Vernacular Middle Agricultural School at Pishin . . . . .	..	331	..	331
	Estimate Rs. 40,000; expenditure to end of 1929-30, Rs. 38,998; completed.				
58	Laying 4 main pipe line from Kapip to Head Works at Fort Sandeman and providing insulating valves and air-valves on the main from Kapip to Fort Sandeman . . . . .	..	—50	50	..
	Estimate Rs. 2,70,515; expenditure up to 1929-30, Rs. 2,04,293; in progress.				
	<i>Ajmer Division.</i>				
59	Constructing new reserve Police Lines at Ajmer . . . . .	..	20,338	..	20,338
	Estimate Rs. 3,88,124; expenditure up to 1929-30, Rs. 3,81,332; completed.				
	<i>Viceregal Estates Divisions.</i>				
60	Construction of 3 blocks of Servants quarters on the Viceregal Estates, Simla and providing drainage and Sanitary fittings . . . . .	..	12,170	..	12,170
	Estimate Rs. 85,125; expenditure up to end of March 1930, Rs. 64,768; completed.				
61	Construction of Inspector's quarters, Police Barracks, and ten units kitchen at the Police Lines on the Viceregal Estates . . . . .	..	39,255	..	39,255
	Estimate Rs. 43,991; expenditure up to end of 1929-30, Rs. 39,255; completed.				
	<i>Kabul Legation Division.</i>				
62	Constructing the Minister's House at Kabul . . . . .	..	—119	119	..
	Estimate Rs. 4,61,940; expenditure to end of 1929-30, Rs. 5,32,364; completed.				

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*conld.*ORIGINAL WORKS—BUILDINGS—*conld.*

Serial No.	Service.	Grant. Rs.	Expenditure. Rs.	Balance.	
				Unexpended. Rs.	Excess. Rs.
<i>Military Engineering Services.</i>					
63	<i>Refund of contribution made by the Chaplain of St. Marks' church, Bangalore, towards the restoration of that Church</i>	..	5,454	..	5,454
Estimate Rs. 5,454 ; expenditure to end of 1929-30, Rs. 5,454.					
<b>IV.—Minor Works.</b>					
64 All works collectively	<i>Non-voted</i>	2,17,502	1,89,996	27,506	..
	<i>Voted</i>	14,66,900	12,72,567	1,94,333	..
Totals	<i>Non-voted.</i>	5,34,770	5,16,602	18,169	..
	<i>Voted</i>	58,12,500	46,74,064	12,38,436	..

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*  
ORIGINAL WORKS—COMMUNICATIONS.

Serial No.	Service.	Grant.  Rs.	Expenditure.  Rs.	Unexpended.  Rs.	Balance.  Rs.	Excess.  Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget</b>						
(a) Estimated to cost above Rs. 50,000.						
<i>Delhi Public Works Department.</i>						
1	Roads and road surface treatment in the New Delhi Area	75,000	31,996	43,004		
Estimate Rs. 4,22,500; expenditure to end of 1929-30 Rs. 3,66,725 <i>vide</i> details below.						
The grant withdrawn to the extent of Rs. 44,200 partly on account of delay in layout of certain areas in which roads had to be constructed and partly due to economy in expenditure.						
<b>Major Works above Rs. 50,000.</b>						
	Name of works.	Estimated Amount.	Expenditure up to 1929-30.	Balance.	Remarks.	
(a)	Painting certain roads with bitumen during 1927-28	92,830	93,837	—1,017	Completed.	
(b)	Providing stone curbs in channels to roads round Central Building.	23,340 (Revised).	21,275	2,065	Completed.	
(c)	Painting certain roads with bitumen in N. C. A. 1926-27	45,600	39,665	5,935	Completed.	
(d)	Bangesh over bridge Mutiny Memorial road	41,778	48,085	—6,307	In progress.	
(e)	Remetalling Qutab Road from Sadar crossing to D Circus and painting its surface with bitumen	33,125	31,648	1,477	Completed.	
			2,34,510			
Minor Works.—Expenditure to end of 1929-30 Rs. 1,32,215.						
2	Painting the surface of certain roads in New Delhi	55,000	58,947		3,947	
Estimate Rs. 89,000; expenditure to end of 1929-30, Rs. 83,943; balance Rs. 5,057; in progress.						
The excess over grant covered to the extent of Rs. 5,000.						
3	Construction of a road from Najafgarh Rohtak Road Junction to Sadar Bazar, Delhi	20,000	25,805		5,805	
Estimate Rs. 76,600; expenditure to end of 1929-30 Rs. 25,805; balance Rs. 50,795; in progress.						
Excess over the grant covered to the extent of Rs. 5,000.						



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS—*contd.*

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
4	Protection of the Bela and the Grand Trunk Road between the Metcalfe House and the East Indian Railway bridge	25,000	23,759	1,241	..
Estimate Rs. 50,500; expenditure to end of 1929-30 Rs. 23,759; balance Rs. 26,741; in progress.					
Grant withdrawn to the extent of Rs. 1,200 due to economy in expenditure.					
<i>North West Frontier Province.</i>					
5	Widening the Grand Trunk Road from Pabbi to Attock	33,500	38,258	..	4,758
Estimate Rs. 1,10,000; expenditure up to 1929-30 Rs. 51,578; in progress.					
6	Replacement of boat bridges on Peshawar, Shabkadar and Pesh-Charsada Roads	3,00,000	3,23,396	..	23,396
Estimate Rs. 8,45,309; expenditure up to 1929-30 Rs. 3,70,245; in progress.					
7	Construction of a road from Tejjazai to Lakki	1,72,000	1,43,860	28,140	..
Estimate Rs. 2,72,957; expenditure up to 1929-30 Rs. 2,49,877; in progress.					
8	Construction of a road from Dakai Khamui to Dargai	30,000	..	30,000	..
Funds were held in Reserve by the Government of India and were not allotted for the work due to urgent demands elsewhere.					
9	Construction of Hathyan Lund-khawar Road	27,000	..	27,000	..
Work not started during the year due to urgent demands.					
10	Construction of a bridge over the Siran river at Baffa	20,000	32,573	..	12,573
Estimate Rs. 82,000; expenditure up to 1929-30 Rs. 32,573; in progress.					
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.					

Nil.

## II.—Other Major Works specifically provided for in the Budget.

11 All works collectively	{ Non-voted.	..	..	..	..
	{ Voted	..	..	..	..

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS—*concl'd.*

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>III.—Unforeseen Major Works not Specifically provided for in the Budget.</b>					
<i>Bengal.</i>					
12	Protective works at Singtam Bridge at 18th mile of Rungpo Gangtok Cart Road in Sikkim . . . . .	..	17,739	..	17,739
Estimate Rs. 45,652; expenditure to end of 1929-30 Rs. 17,739; in progress.					
<i>Delhi Public Works Department.</i>					
13	Treating the surface of Paharganj road between Ajmer Gate Bridge and the Sadar Bazar crossing with bituminized macadam . . . . .	..	567	..	567
Revised estimate Rs. 85,660; expenditure to end of 1929-30 Rs. 83,716; balance Rs. 1,940; completed. The expenditure was covered by reappropriation of Rs. 600.					
<i>North West Frontier Province.</i>					
14	Constructing metalled Road from Hathala to Kulachi . . . . .	..	3,368	..	3,368
Estimate Rs. 3,90,824; expenditure up to March 1930, Rs. 2,85,373; completed.					
15	Constructing Shahbazgari Rustom Road to Pitao Malandi . . . . .	..	31,244	..	31,244
Estimate Rs. 3,81,528; expenditure up to March 1930, Rs. 1,19,904; in progress.					
16	Constructing a pile bridge, at mile 17 over Khiali on Nagoman Charsada Road . . . . .	..	—126	126	..
Estimate Rs. 1,67,030; expenditure up to March 1930, Rs. 1,68,387; completed.					
17	Constructing two Boat Bridges over Kazzam Nullah on Grand Trunk Road . . . . .	..	—479	479	..
Estimate Rs. 78,827; expenditure up to March 1930, Rs. 37,690; completed.					
18	Widening the existing bridge over Bara Nullah . . . . .	..	—1,677	1,677	..
Estimate Rs. 27,040; expenditure up to March 1930, Rs. 18,689; completed.					
<b>IV.—Minor works.</b>					
19	All Works collectively . . . . .	2,45,500	2,73,936	..	28,436
Total—Original Works Communication . . . . .		10,03,000	10,03,166	..	166

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*

## ORIGINAL WORKS—MISCELLANEOUS.

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Pcs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) Estimated to cost above Rs. 50,000.					
<i>Delhi Public Works Department.</i>					
1	Road lighting in the New Delhi Area	24,000	3,060	20,940	..
Estimate Rs. 1,50,000; expenditure to end of 1929-30 Rs. 1,12,518; balance Rs. 37,482; in progress.					
Grant withdrawn to the extent of Rs. 20,900 due to anticipated savings set off against the minus reserve.					
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.					
<i>Nil.</i>					
<b>II.—Other Major Works specifically provided for in the Budget.</b>					
<i>Nil.</i>					
<b>III.—Unforeseen major works not specifically provided for in the Budget.</b>					
	Deep well boring	..	368	..	368
Estimate Rs. 6,33,668; expenditure to end of 1929-30 Rs. 5,16,579; completed.					
3	Sleeving of the Quetta deep well boring and withdrawal of pipes	..	4,784	..	4,784
Estimate Rs. 20,149; expenditure to end of 1929-30 Rs. 4,784; completed.					
<b>IV.—Minor Works.</b>					
4	All works collectively	65,600	15,881	49,719	..
<b>Total—Original Works—Miscellaneous</b>					
		89,600	24,093	64,907	..



### STORE ACCOUNT.

No. of items.	Name of Divisions.	Opening balance on 1st April 1929.	Receipts during 1929-30.	Total.	Issues during 1929-30.	Closing Balance on 31st March 1930.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Delhi Provincial (IX Project Division)	21,552	1,140	22,692	6,835	15,857

The stock consists mainly of bricks which were manufactured departmentally. It was revalued within the market rates. Bricks worth Rs. 5,000 have been reported to be in excess of the requirements of the next 12 months, but the Divisional Officer considers it necessary to keep them in stock. The bricks were verified by a Stores Verifier working under the Accounts Officer and deficits of about 60,000 bricks 1st Class and surplus of about 34,000 bricks 2nd and 3rd classes were noticed.

2 Imperial Works (Central Division Dehra Dun) . . .	32,760	72,271	1,05,031	82,490	32,541
---	--------	--------	----------	--------	--------

The stores were counted departmentally and no notable discrepancies were reported. The stock was revalued twice during the year and the result was satisfactory, i.e., the total revised value exceeded the book value. Certain surplus stores were sold during the year at a loss of Rs. 391. The Divisional Officer reported the stores worth Rs. 4,880 as surplus to the requirements of the Imperial Works at Dehra Dun.

3 Muktesar . . . . .	8,534	488	9,022	2,143	6,879
----------------------	-------	-----	-------	-------	-------

The stock-in-hand on the 31st of March 1930 was priced at the market rates with a petty loss of Rs. 12. The stores were counted departmentally and no notable discrepancies were reported.

4 Imperial Works Division at Dehra Dun (Manufacture of bricks) . . . . .	10,345	2,338	12,683	43,810	—31,127
--	--------	-------	--------	--------	---------

The manufacture of bricks was closed during the year. The closing balance will shortly be adjusted as profit.

5 Assam . . . . .	14,107	1,728	15,835	3,335	10,500
-------------------	--------	-------	--------	-------	--------

The balance are reported to have been reviewed in detail by Public Works Disburser and the Stock Registers for the half year ending the 30th September 1929 were audited in the Central office. It has been decided that the stock accounts should be closed and verified annually in September.

6 Bengal (Sikkim)	6,539	10,650	17,189	7,486	9,703
-------------------	-------	--------	--------	-------	-------

The stock was last counted on 10th April 1930 and no discrepancy was noticed.

7 Andamans and Nicobar Islands	71,101	69,910	1,41,011	71,567	69,444
--------------------------------	--------	--------	----------	--------	--------

Half yearly stock registers for the year 1929-30 were not received from the Divisional Office for audit. There was Surplus stock worth Rs. 10,000 available for sale or transfer. The check of half yearly registers is being undertaken in local audit.

8 Central India	3,810	16,195	20,005	16,562	3,443
-----------------	-------	--------	--------	--------	-------

The stock was counted and verified during the year and priced within the market rates. Out of the balance stock worth Rs. 164 was in excess of requirements of the next 12 months, but in the opinion of the Divisional Officer, it was necessary to keep this in reserve. There was also Surplus stock amounting to Rs. 43 available for sale or transfer.

STORE ACCOUNT—*concl'd.*

No. of items.	Name of Division.	Opening balance on 1st April 1929.	Receipts during 1929-30.	Total.	Issues during 1929-30.	Closing balance on 31st March 1930.
		Rs.	Rs.	Rs.	Rs.	Rs.
9	Viceroyal Estates Divisions .	11,450	20,917	32,367	20,519	11,848

The stock was verified during the year and priced within the market rates. Out of the balance, stock valuing at Rs. 33 was unserviceable and was sold under auction under orders of competent authority for Rs. 10 only. There was serviceable stock worth Rs. 2,500 in excess of requirements of the next 12 months, but in the opinion of the Divisional officer it was necessary to keep this in reserve. Surplus stock worth Rs. 500 was available for sale or transfer and was reported to the Military Secretary to His Excellency the Viceroy. There was a loss of Rs. 100 on stock during the year which was adjusted with the sanction of the competent authority.

10	Simla Imperial Circle . . .	29,247	15,923	45,170	20,683	24,487
----	-----------------------------	--------	--------	--------	--------	--------

All the articles of stock were verified during the year and priced within the market rates. Out of the balance, stock valuing Rs. 1,806 was in excess of requirements of the next 12 months, but in the opinion of the Divisional Officer it was necessary to keep this in reserve. Surplus stock worth Rs. 17,084 was available for sale or transfer and was reported to the Superintending Engineer.

11	Ajmer Division . . . . .	6,851	9,580	16,431	11,244	5,187
----	--------------------------	-------	-------	--------	--------	-------

Stock was verified during the year and priced within the market rates. Out of the balance, stock worth Rs. 10 was unserviceable in respect of which orders of the competent authority are awaited.

12	Independent Persian Gulf Sub-division . . . . .	..	2,078	2,078	2,078	..
----	---	----	-------	-------	-------	----

*Losses.*—A loss of about Rs. 11,000 occurred in connection with the failure of the tube well boring in the British Legation at a place outside India. The tube well was the first to be attempted at that place and no geological records were available as to the nature of the strata likely to be met with. It was originally anticipated that boring to the depth of 200 feet should suffice and the work was commenced with an 8" tube; but on reaching the depth of 200 feet it was found that water was insufficient and it was decided to sink the tube deeper. The boring was actually carried to a depth of about 300 feet, but while extracting the tube it broke off 140 feet below ground leaving 160 feet behind. The work was then inspected by a tube well expert in India who was of the opinion (i) that it was a mistake to attempt to sink and extract an 8" tube from a depth of 300 feet instead of sinking a 10" tube half way, (ii) that the tube used was not suitable for the work as it was only fit for shallow boring in soft sub-soil, and (iii) that it was difficult to recover 160 feet of the tube.

The Engineer in charge of the work has explained that it was fully recognised that there was a certain risk in sinking the 8" tube to 300 feet and the position was known to the Minister of the Legation who agreed that the risk should be taken.

The Government of India, in consultation with their Consulting Engineer, decided that, having regard to all the circumstances of the case, the Minister was fully justified in taking the risk and that no blame attached to any one.



## IMPORTANT COMMENTS.

*Variations from terms of contracts.*

Tenders were called for certain works subject to the proviso that the bricks would be supplied by Government at certain rates, and in April, 1927, agreements were entered into with two contractors on this basis. The Divisional Engineer later reduced the rate in the agreement to those which had been current previously, apparently on the ground that the contractors had misunderstood the basis of the tender. He informed the Superintending Engineer of his action in June, 1927, and running payments were made on the basis of the lower rates for bricks.

The Accounts Officer referred the matter to the Superintending Engineer who ordered that recovery of the cost of bricks should be made from the contractors at the higher rates entered originally in the agreement. In March 1928 the Divisional Engineer supported the request of the contractors that the lower rate should be charged for bricks as there was a genuine misapprehension on the part of the contractors. The Superintending Engineer agreed to this in May 1928 and ordered a refund to the contractors of the amount involved, which came to nearly Rs. 2,000.

The Accounts Officer again represented the matter to the Superintending Engineer who in August 1928 cancelled his order of May. In May 1930, the Superintending Engineer took the further step of requesting his Divisional Engineers to abstain from forwarding claims of contractors which were clearly inadmissible under the terms of their agreements.

*Loss due to Omission in realisation of Government dues.*

2. During the inspection of a Public Works Division it was noticed that maintenance charges at 4 per cent. per annum on the capital cost of electrical installation provided in three churches for fittings not reserved by Government, were not recovered from the Church authorities, who were liable to pay these charges in advance under clause III of Appendix C of the Ecclesiastical Rules since 1923-24. The sum recoverable from the three church authorities on account of the charges from 1923-24 to 1926-27 amounted to Rs. 3,214. Two of the churches pleaded poverty and were unable to pay the arrears and consequently the Local Government accorded their sanction to the write off of the arrear sum amounting to Rs. 1,765, the balance due from the remaining church being recovered by easy instalments. The Local Government were asked whether any disciplinary action was taken against the person or persons responsible for the loss but they replied in the negative.\*

---

\*Accountant General, Bengal.



*Irregularities in the accounts of Departmental works expenditure and absence of rules to guide officers.*

3. (i) The execution of petty and minor works and of repairs to departmental buildings passed into the hands of departmental officers of the Central Government in the United Provinces with the general scheme of transfer of control of buildings and execution of petty and minor works and repairs from the Public Works Department, to the departments concerned introduced in the United Provinces in the year 1925-26. The non-technical departmental officers who are unfamiliar with the system have not also been provided with the requisite rules to guide them as the rules in the Public Works Account and the Public Works Department Code are too elaborate for them and the rules promulgated by the United Provinces Government for the guidance of their own officers are not made applicable to the Central departmental works. The following important irregularities noticed in the test audit of the accounts of one of the central departments merit mention and indicate the need for supplying the officers with a set of rules early to guard against possible losses :—

- (a) Cash books were not attested by the Superintendent (a responsible officer).
- (b) Measurement books were not machine numbered and the rates were filled in by subordinate officers instead of by the responsible disbursing officers.
- (c) Tenders were not accompanied by earnest money deposits which are to be obtained to secure against any loss due to failures on the part of contractors.
- (d) Deviations from the terms of contract made by an officer other than the officer who entered into the contract originally.
- (e) An advance was made to the extent of the full value of materials brought to site instead of at 75 per cent. of the value of material allowed in the Public Works Department to secure against any loss. No agreement was drawn up with the contractor to secure a lien in the material.
- (f) Rates allowed were markedly higher than those given in the schedule of rates in the district.
- (g) An advance payment was made without measuring the completed work and without the necessary safeguards.
- (h) Alterations (involving extra payment) made in the specification of materials by a subordinate officer without the knowledge of his superior.
- (i) Liberal concessions were allowed to the contractors which were not justifiable.
- (j) The penalty for delay in execution of works was not enforced.
- (k) Calculations of rent was not made on any recognized basis and rent was not recovered from bills. Delay in recovery of rent was also noticed.

With reference to the above and various other points referred to in the inspection report which are still under the consideration of the officers concerned, he represents that the rules in the Public Works Account and Public Works Department Code were not applicable to him.

The accounts of a certain Ecclesiastical institution also indicated that private and Government Accounts were mixed up. Difficulty is experienced in maintaining accounts in the absence of adequate clerical staff.

In view of the various irregularities in provincial accounts noticed in audit and presented in the Reports on the Appropriation Accounts of the Government of the United Provinces the Public Accounts Committee have recommended a comprehensive enquiry into the working of the system in its various aspects. The question of the constitution of the Committee is under the consideration of Government.\*

(ii) A similar difficulty owing to a lack of a set of rules is felt in the circle of audit of the Accountant General, Central Revenues who has, in the case of works costing over Rs. 2,500 (those costing less than that limit having, under departmental rules, been treated as petty works to which the procedure applicable to contingent expenditure is wholly applicable), applied the procedure applicable to contingent charges supplemented by certificates obtained from the administrative authorities concerned to ensure :—

- (1) that the claims on works done are admitted on verification of the quantity and quality of the works executed, and
- (2) that payments are made to contractors on the basis of the rates agreed upon and in accordance with the terms approved by the competent authority.

As, however, audit conducted on the basis of such certificates cannot be looked upon as satisfactory, the desirability of issuing necessary rules on the subject at an early date is brought to notice.

---

\*Director of Audit, United Provinces.



**GRANT No. 72—SUPERANNUATION ALLOWANCES AND PENSIONS.**  
**ACCOUNT** of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES".</b>					
<b>PAYMENTS IN INDIA—</b>					
<b>A.—Superannuation and Retired Allowances :</b>					
<i>Non-voted O. 1,73,500</i>	1,70,250	1,69,240	-1,010	..	-1,010
<i>S. (a) 3,250</i>					
<i>Voted O. 64,16,056</i>	73,91,056	75,79,066	+1,88,010	+1,59,944	+28,066
<i>S. (b) 9,75,000</i>					

The principal excesses were (i) in the Punjab (Rs. 1,18,535) and (ii) in Bombay (Rs. 47,673) and were due mainly to change in the incidence of pension paid at Political Treasuries on or after April 1921 from Provincial to Central. The charges for the nine years ending 1929-30 in the Bombay Circle amounted to Rs. 10,30,000 approximately. To meet this a supplementary grant of Rs. 9, 75,000 was obtained from the Legislative Assembly and the balance was met by reappropriation within the Grant.

The final excess, which remained uncovered occurred in the Punjab (Rs. 28,535) and is stated to be due to 'normal growth.'

**B.—Compassionate Allowances :**

<i>Non-voted O. 5,100</i>	7,400	6,864	-536	..	-536
<i>S. (c) 2,300</i>					
<i>Voted . . . . .</i>	1,41,200	1,48,642	+7,342	+5,900	+1,442

Chiefly due to excess in the Punjab (Rs. 7,879) owing to change in the incidence of pensions paid from a Political Treasury from Provincial to Central.

**C.—Gratuities :\***

<i>Non-voted O. 2,400</i>	3,440	1,836	-1,604	—	-1,604
<i>S. (c) 1,040</i>					

Mainly due to non-utilisation of the provision of Rs. 1,000 in the North-West Frontier Province and smaller expenditure in Bombay (Rs. 678). Owing to uncertainty of what the expenditure might be the amount could not be surrendered.

<i>Voted . . . . .</i>	94,600	74,484	-20,116	-4,927	-15,189
------------------------	--------	--------	---------	--------	---------

Mainly to savings in India circle (Rs. 13,000) and in the North West Frontier Province (Rs. 7,000). The expenditure recorded under this head being of a fluctuating nature no accurate estimate could be framed.

(a) Sanctioned as follows—4th March, Rs. 12,750; 20th March, Rs. 1,800; 22nd March,—Rs. 17,000; 27th March,—Rs. 2,000; 31st March, Rs. 1,200.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned on 4th March.



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN INDIA—contd.					
D.—Indian Civil Service					
Family Pensions:					
O. 68,000	64,000	68,421	+4,421	..	+4,421
S. (d)—4,000					
The excess occurred in the estimates of the Accountant General, Central Revenues due to under estimation of the probable requirements.					
E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds:					
O. 16,400	16,390	15,683	—618	..	—618
S. (d)—100					
F.—Pensions and Allowances paid in respect of other Provident Funds:					
Non-voted O. 59,100	52,282	46,831	—5,451	..	—5,451
S. (e) —6,818					
The principal savings accrued in the estimates of the Accountant General, Central Revenues (Rs. 1,864), United Provinces (Rs. 1,575) and the Punjab (Rs. 2,334) and were due mainly to casualties and non-drawal of Pensions.					
Voted . . . . .	74,550	67,985	—6,565	—3,800	—2,765
The principal savings were in Bombay (Rs. 2,879) and in the accounts of the Audit Officer, Indian Stores Department (Rs. 3,095) owing to vacancies in the non-pensionable establishments.					
G.—Pensions, etc., under war risk compensation scheme . . . . .					
	50,217	50,649	—8,568	—5,617	—2,951
Savings occurred in the estimates of all the Provinces chiefly in Bombay (Rs. 3,398) and in Bengal (Rs. 3,397) due partly to the termination of conditional pensions and partly to some pensions having remained undrawn.					
H.—Equated Payments of commuted value of pensions charged to Capital:					
H. 1.—Capital:					
Non-voted O. 35,000	30,000	29,921	—79	..	—79
S. (d) —5,000					
Voted . . . . .	3,83,000	3,97,554	+14,554	+15,500	—946

(d) Sanctioned on 4th March.

(e) Sanctioned as follows—4th March,—Rs. 4,775; 17th March,—Rs. 243; 22nd March,—Rs. 1,800.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN INDIA—concl'd.					
H. 2.—Interest :					
Non-voted O. 3,94,000	4,96,030	4,04,509	—1,491	..	—1,431
S. (f) 12,000					
L.—Commuted Value of Pensions Fin- anced from Ordinary Revenue :					
Non-voted . O. 1,30,000	6,15,000	5,63,039	—51,961	..	—51,961
S. (f) 4,85,000					
See E.—Non-voted in Grant No. 94.					
Voted . . . . .	5,00,000	—1,43,380	—3,43,380	—2,00,000	—4,43,380
See E.—Voted in Grant No. 94.					
J.—Miscellaneous Pensionary Pay- ments . . . . .	56,533	50,425	—6,108	—1,200	—4,908
<p>The principal savings were in Bengal (Rs. 2,560) and in Madras (Rs. 1,398). The former was due mainly to some pensions remaining undrawn and the latter to the termination of certain pensions.</p>					
K.—Concession Grants in respect of past con- tributions to annu- ities :					
O. . .	11,466	15,733	+4,267	..	+4,267
S. (g) 11,466					

The excess was in the Punjab due to no provision having been made for payment in India on account of refund of annuity to an I. C. S. officer.

#### PAYMENTS IN ENGLAND—

L.—Superannuation and Retired Al- lowances:					
L. 1.—India Office and High Commissioner's Establish- ments:					
Non-voted . . . . .	8,45,000	8,34,306	—10,694	..	—10,694
Voted . . . . .	27,000	33,400	+6,400	+7,000	—600
Unexpected retirements owing to ill-health mainly caused the excess.					
L. 2.—High Court Judges:					
O. 2,23,000	1,98,000	1,86,002	—11,908	—17,000	+5,092
S.(f) —25,000					

Transfer of payment of a pension to India from the commencement of October 1929 accounted for the bulk of the saving, balance representing provision retained for possible increase on account of new pensions in the latter half of the year, but not utilised. Excess over the modified appropriation due to the fact that expenditure in March, as compared with the December payments, was under estimated.

(f) Sanctioned on 4th March.

(g) Sanctioned on 4th March, Rs. 7,733; 31st March, Rs. 3,793.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PAYMENTS IN ENGLAND—contd.</b>					
<i>L. 3.—Indian Civil Service :</i>					
O. 50,55,000	} 48,95,000	47,34,586	—1,60,414	—1,33,000	—27,414
S. (h) —1,60,000					
Decrease in expenditure due to the share of Provincial Governments in new annuities was not fully allowed for in the grant.					
<i>L. 4.—Other Civil Services in India :</i>					
<i>Non-voted</i> O. 50,76,000	} 50,09,000	51,34,413	+1,25,413	+1,33,000	—7,587
S. (h) —67,000					
Grant allowed for a continued decline in expenditure during the second half of the year, but payments during this period actually exceeded those in the first half by nearly Rs. 1,20,000 due entirely to an increased charge arising out of the re-allocation of a number of pensions, with retrospective effect.					
Voted . . . . .	25,06,000	24,60,292	—45,708	—7,000	—38,70
Provision made in the grant for increase not utilised, payment# being below those in the previous year.					
<b>M.—Compassionate Allowances :</b>					
<i>Non-voted</i> O. 1,33,000	} 1,08,000	1,04,226	—3,774	..	—3,774
S. (h)—25,000					
Payments in the second half of the year were below expectations.					
Voted . . . . .	16,000	12,866	—3,134	..	—3,134
See—Non-voted.					
N.—Gratuities . . . . .	7,000	..	—7,000	—7,000	..
Contingent provision not utilised.					
<i>O.—Indian Civil Service Family Pen- sions . . . . .</i>					
	12,67,000	13,37,760	+70,760	+80,000	—9,240
Allowance made in the budget for new cases was insufficient, the number of admis- sions being abnormally high.					
<i>P.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds :</i>					
O. 30,93,000	} 29,34,000	28,53,533	—80,467	—80,000	—467
S. (h)—1,59,000					
The continuous fall in expenditure due to deaths increased considerably.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PAYMENTS IN ENGLAND—concl.</b>					
<b>Q.—Pensions and Allowances paid in respect of other Provident Funds :</b>	42,60,000	41,54,813	—1,05,187	..	—1,05,187
<b>R.—Miscellaneous Pensionary Payments :</b>					
Non-voted O. 3,53,000	} 17,51,000	17,85,120	+34,120	+17,000	+17,120
S. (i) 13,68,000					
Excess due partly to allowance made in the grant for annual decrease in the expenditure for concession grants, based on the experience of past years, proving too high. Additional amount provided by reappropriation, viz., Rs. 16,000 was not sufficient fully to cover a grant disbursed in the last few days of March.					
Voted . . . . .	3,000	32,706	+29,706	+30,000	—294
Excess due mainly to charges for pensions of Military Officers for years previous to 1929-30. No information concerning these charges was available when the budget was framed.					
<b>S.—Pensions of Widows and Families of Officers of the Bengal Pilot Service</b>	54,000	50,453	—3,547	..	—3,547
Grant allowed a small margin for possible new cases, but expenditure remained at approximately the same level as in the preceding year.					
<b>T.—Loss or Gain by Exchange.</b>					
Non-voted O. —	} 1,49,000	1,69,679	+20,679	..	+20,679
S. (i) 1,49,000					
See paragraph 48, Chapter III.					
Voted . . . . .	—	20,466	+20,466	+18,000	+2,466
See paragraph 48, Chapter III.					
<b>U.—Deduct.—Pensionary Charges transferred to Accounts of Commercial Departments :</b>					
U. 1.—Posts and Telegraphs Department . . . . .	—61,22,000	—61,25,000	—3,000	..	—3,000
U. 2.—Railway Department . . . . .	—1,27,453	—1,18,762	+8,694	..	+8,694

Mainly to excess in the Punjab (Rs. 6,279) due to reduction in the number of pensions .

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
U. 3.—Irrigation :					
Non-voted O. —24,500	—25,500	—27,998	—2,498	..	—2,498
S. (j) —1,000					

Relates to the North-West Frontier Province. The pensionary charges are calculated on a percentage basis with reference to expenditure under head "Establishment" of the Irrigation Department. The expenditure under "Establishment" was more than anticipated.

Voted . . .	—91,700	—1,08,145	—16,445	—6,800	—9,645
-------------	---------	-----------	---------	--------	--------

Mainly for Irrigation Establishment in Baluchistan (Rs. 13,255) for which no provision could be made in the original estimates as the decision to effect the adjustment was reached after the Budget for the year had been passed. A sum of Rs. 6,000 was provided for in the course of the year according to expectations.

U. 4.—Northern India Salt Revenue Department :					
Non-voted . . .	—8,000	—7,250	+750	..	+750

The allocation of a portion of the pensionary charges on account of a post to the Preventive Branch accounts for the variation.

Voted . . .	—70,000	—71,303	—1,303	..	—1,303
-------------	---------	---------	--------	----	--------

U. 5.—Light houses and Light ships . . . . .	..	—18,132	—18,132	..	—18,132
---	----	---------	---------	----	---------

Due to adjustment of contribution in respect of pensionary charges of the Light House Department owing to a later decision.

Totals	Non-voted	Gross . . .	2,28,46,138	2,26,67,057	—1,79,081	..	—1,79,081
		Deductions . . .	—33,500	—35,248	—1,748	..	—1,748
		Net . . .	2,28,12,638	2,26,31,809	—1,80,829	..	—1,80,829
	Voted	Gross . . .	1,12,50,156	1,07,85,055	—4,74,101	+6,800	—4,80,901
		Deductions . . .	—64,11,156	—64,41,342	—30,186	—6,800	—23,386
		Net . . .	48,48,000	43,43,713	—5,04,287	..	—5,04,287

## IMPORTANT COMMENTS.

### General.

The saving in the voted expenditure under the Grant during 1929-30 represents about 10·4 per cent. of the final Grant (the same as in the previous year) and was due mainly to a large saving of Rs. 6,43,380 under Sub-head "I—Commuted value of Pensions financed from ordinary Revenue".

2. In the non-voted section of the Grant, however, the saving represents 0·8 per cent. of the final appropriation, against saving of about 2 per cent. in the previous year, and is indicative of improvement.

## GRANT No. 73—STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD.—“46.—STATIONERY  
AND PRINTING.”

Stationery Office and Stores :

A.—Stationery Office :

A. 1.—Pay of Officers :

<i>Non-voted</i>	O.    ..    }	4,055	7,645	+3,590	+3,590	..
	S. (a) 4,055 }					

A non-voted officer officiated as Controller.

Voted	.   .   .	60,300	52,597	—7,703	—7,704	+1
-------	-----------	--------	--------	--------	--------	----

Mainly due to the permanent Controller being on leave out of India.

A. 2.—Pay of Establishments	2,70,600	2,58,362	—12,238	—11,400	—838
-----------------------------	----------	----------	---------	---------	------

Due chiefly to delay in the appointment of the additional staff sanctioned (about Rs. 14,300).

A. 3.—Allowances, Honoraria  
etc. :

<i>Non-voted</i>	.   .   .	..	2,229	+2,229	+2,229	..
------------------	-----------	----	-------	--------	--------	----

See A. 1. Non-voted.

Voted	.   .   .	8,100	7,463	—637	—435	—202
-------	-----------	-------	-------	------	------	------

A. 4.—Customs Duty on Stores	98,000	84,169	—13,831	..	—13,831
------------------------------	--------	--------	---------	----	---------

Debit for Customs duty on Stores landed towards the close of the year was raised in the following year.

A. 5.—Other Supplies and Ser-  
vices

91,500	98,091	+7,491	+7,500	—9
--------	--------	--------	--------	----

Increased expenditure on packing cases (Rs. 9,500) and baling charges (Rs. 4,000) was partly counterbalanced by smaller expenditure on cooly labour (Rs. 6,000) due to favourable rates.

A. 6.—Contingencies	44,900	44,280	—620	+410	—1,030
---------------------	--------	--------	------	------	--------



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

## B.—Stationery Stores :

B<sub>1</sub> 1.—Purchases in India :

B. 1 (1).—Paper					
O. 33,50,000	} 36,50,000	39,95,561	+ 3,45,561	+ 3,53,127	— 7,566
S. (a) 3,00,000					

Due to increased demands from the paying departments, etc., for which no provision was made in the original estimate, received from the indenting officers. The unadjusted saving was due to bills for supplies made towards the close of the year having been presented by certain firms for payment in the following year.

B. 1. (2).—Typewriters, Office Machinery and Accessories . . .	3,00,000	3,69,421	+ 69,421	+ 70,000	— 579
---	----------	----------	----------	----------	-------

Excess was due to the purchase in India of "Carbon" and "Stencil" papers as a result of the call for simultaneous tenders.

B. 1 (3).—Other Stores . . .	14,50,000	14,63,441	+ 13,441	+ 13,624	— 183
------------------------------	-----------	-----------	----------	----------	-------

Due to heavier purchase of miscellaneous stores to meet increased demands from indenting officers.

B. 1. (4).—Customs Duty on Stores . . .	12,000	..	— 12,000	— 12,000	..
--	--------	----	----------	----------	----

Saving was due to contracts having been entered into on the "F. O. B." basis.

B. 1. (5).—Other Supplies and Services . . .	500	16	— 484	— 484	..
---	-----	----	-------	-------	----

See B. 1 (4).

## C.—Central Printing Office :

C. 1.—Pay of Officers . . .	25,700	25,191	— 509	+ 340	— 849
-----------------------------	--------	--------	-------	-------	-------

C. 2.—Pay of Establishments . . .	56,800	51,699	— 5,101	— 5,078	— 23
-----------------------------------	--------	--------	---------	---------	------

C. 3.—Allowances and Contingencies . . .	16,000	18,620	+ 2,620	+ 2,515	+ 105
--	--------	--------	---------	---------	-------

Due mainly to (i) increased travelling expenses owing to transfers (about Rs. 1,400) and (ii) repairing and overhauling of motor vans (about Rs. 900).

C. 4.—Outside Printing (including Lithography) . . .	54,200	5,009	— 49,191	— 47,290	— 1,901
--	--------	-------	----------	----------	---------

Less work for outside printing.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Central Forms Stores :</b>					
D. 1.—Pay of Officers . . .	13,100	13,086	—14	—14	..
D. 2.—Pay of Establishments . . .	1,17,700	1,12,353	—5,347	—5,339	—8
Mainly to delay in the entertainment of the additional staff as a result of re-organisation (Rs. 3,700).					
D. 3.—Payments for Printing Forms by Contract . . .	4,12,000	4,02,000	—10,000	—10,000	..
Due to reduction in the demand for forms by the Army and Posts and Telegraphs Departments.					
D. 4.—Expenditure on Forms Press (Temporary) :					
D. 4 (1).—Pay of Establishments . . .	44,000	42,300	—1,700	—1,699	—1
D. 4 (2).—Supplies and Services . . .	1,27,200	77,378	—49,822	—49,806	—16
Saving occurred chiefly under the head "Additions to plant and machinery" due to more favourable rates than estimated having been obtained when the actual purchases were made.					
D. 4 (3).—Allowances and Contingencies . . .	1,600	2,982	+1,382	+1,388	—6
Due to cost of re-wiring in the Central Forms Press.					
D. 5.—Postage and Telegram charges . . .	41,000	40,000	—1,000	—1,000	..
D. 6.—Other Supplies and Ser- vices . . .	1,100	785	—335	—300	—35
Saving was due to less consumption of current for electric lights and fans.					
D. 7.—Allowances and Contin- gencies . . .	28,300	21,846	—6,454	—6,450	—4
Economy in the purchase of stores.					
<b>E.—Central Publication Branch :</b>					
E. 1.—Pay of Officers . . .	10,800	11,297	+497	+497	..
E. 2.—Pay of Establishments . . .	84,400	84,454	+54	+1,480	—1,426
The amount of Rs. 1,480 provided by reappropriation on 13th March to meet the cost of revision of a portion of the establishment then under contemplation was found unnecessary as the revision was given effect to in the following year.					
E. 3.—Allowances, Honoraria, etc. . .		406	+406	+406	..
Under travelling allowance on transfer.					
E. 4.—Postage and Packing Charges . . .	1,00,000	1,07,855	+7,855	+8,000	—145
Abnormal increase in the issue of Army Publications chiefly contributed to the excess.					
E. 5.—Supplies and Services . . .	4,90,000	4,57,612	—41,388	—2,07,250	+1,65,862
Over-budgeting under the head "Manufacturing cost of priced publications" for want of reliable data chiefly contributed to the saving. The grant was reduced by reappropriation as considerable saving was anticipated by the Controller on the basis of actuals. Heavy adjustments made under instructions from the Controller on receipt of the account from the Government of India Press, Calcutta after the close of the year resulted in the uncovered excess which could not be foreseen.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

E.—Central Publication Branch—*concd.*

E. 6.—Contingencies . . .	47,500	78,355	+30,855	+38,125	—7,270
---------------------------	--------	--------	---------	---------	--------

Excess was due chiefly to adjustment of charges for rent of office accommodation supplied by the Public Works Department. The unadjusted saving of Rs. 7,270 is due to debit for cost of stationery supplied and printing work done for the Central Publication Branch not having been raised during the year.

E. 7.—Establishment Charges paid to other Govern- ments, Departments, etc.	300	258	—42	—36	—6
--	-----	-----	-----	-----	----

## GOVERNMENT OF INDIA PRESS, CALCUTTA.

## F.—Press:

## F. 1.—Pay of Officers:

Non-voted: O. 9,000	} 10,410	8,690	—1,750	—1,750	..
S. (a) 1,440					

A non-voted officer was appointed as Manager from a later date than anticipated (See F. 1 voted).

Voted . . .	7,000	7,457	+457	+457	..
-------------	-------	-------	------	------	----

Due to appointment of a voted officer for a longer period than anticipated. (See F. 1 Non-voted).

## F. 2.—Pay of Establishments:

F. 2 (1).—Operatives . . .	3,93,600	3,60,624	—32,976	—32,976	..
----------------------------	----------	----------	---------	---------	----

Saving was due chiefly to the smaller earnings of the permanent (Rs. 21,000) and temporary (Rs. 8,000) piece workers owing to reduction in demands on the Press.

F. 2 (2).—Branch Supervision	60,200	56,309	—3,891	—3,891	..
F. 2 (3).—Auxiliary . . .	43,600	58,830	+15,230	+15,164	+66

Increased charges on account of leave salary due to revision of leave rules for piece-workers chiefly contributed to the excess.

F. 2 (4).—Readers . . .	1,20,500	1,12,973	—7,527	—7,527	..
-------------------------	----------	----------	--------	--------	----

Mainly due to unfilled vacancies.

F. 2 (5).—Standing Forms	1,100	1,063	—37	—37	..
F. 2 (6).—Other Establish- ments . . .	95,100	87,987	—7,113	—7,113	..

Certain posts were not filled up.

F. 3.—Allowances, Honoraria,  
etc.:

Non-voted O. 4,200	} 5,481	1,760	—3,721	—3,700	—21
S. (a) 1,281					

Saving was due mainly to non-utilisation of the provision for cost of passages (Rs. 3,600) of the Manager.

Voted . . .	26,100	29,350	+3,250	+3,090	+160
-------------	--------	--------	--------	--------	------

Increased overtime allowance paid in consequence of a large amount of immediate and timed work done for the Royal Commission, etc., chiefly contributed to the excess.

(a) Sanctioned on 5th March.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remain- der un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF INDIA PRESS, CALCUTTA—concl'd.</b>					
<b>F. Press—concl'd.</b>					
F. 4.—Contingencies . . . . .	19,900	16,626	—3,274	—3,215	—59
Saving was due to reduction in postage charges (Rs. 1,500) and economy in miscellaneous expenditure (Rs. 1,700).					
F. 5.—Additions to Plant and Machinery (including Expenditure in England at the prevailing rate of Exchange) . . . . .	500	..	—500	..	—500
No purchases were made in India.					
F. 6.—Supplies and Services . . . . .	54,000	63,487	+9,487	+9,500	—13
Increased cost of outside printing work done for other departments, such as maps, blocks etc., (Rs. 5,000) and more spare parts of machinery purchased (Rs. 4,000) than anticipated.					
F. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . . . .	24,000	27,746	+3,746	+4,000	—254
Purchase of metal for keeping type standing for the convenience of the Royal Commission etc., contributed to the excess.					
F. 8.—Provision for Depreciation— for payment into Depreciation Fund . . . . .	91,800	94,828	+3,028	+3,028	..
Larger number of unserviceable machines were disposed of during the year than was anticipated. The book values of such machines are charged against this subhead.					
F. 9.—Renewals and Replacements from Depreciation Fund, (including expenditure in England at the prevailing rate of Exchange) . . . . .	50,100	53,378	+3,278	+3,400	—122
Excess was due to more renewals found necessary than estimated.					
F. 10.—Deduct—Amount transferred from Depreciation Fund . . . . .	—50,100	—56,315	—6,215	..	—6,215
Variation was due to increased actual renewals (Rs. 3,278 <i>vide</i> remarks against F.9) and renewal work done at the Type Foundry and Mechanical Branch of the Press (Rs. 3,000). The saving was set off against the probable saving under F. 12.					
F. 11.—Establishment charges recovered from other Governments, Departments, etc. . . . .	—200	—258	—58	..	—58
F. 12.—Deduct—Probable Savings . . . . .	—7,000	..	+7,000	..	+7,000
Fully realised.					
<b>G.—Mechanical Section :</b>					
G. 1.—Pay of Establishments :					
G. 1 (1).—Operatives . . . . .	4,700	4,884	+184	+184	..
G. 1 (2).—Branch Supervision . . . . .	2,800	2,245	—555	—184	—371
G. 1 (3).—Auxiliary . . . . .	1,700	1,514	—186	—47	—139
G. 1 (4).—Other Establishments . . . . .	80	847	+47	+47	..

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—Type-foundry Section</b>					
Pay of Establishments—Operatives . . . . .	1,900	1,871	—29	..	—29
<b>GOVERNMENT OF INDIA PRESS, DELHI.</b>					
<b>I.—Press:</b>					
I. 1.—Pay of Officers . . . . .	11,000	11,031	+31	+31	..
I. 2.—Pay of Establishments :					
I. 2. (1).—Operatives. . . . .	1,66,900	1,39,530	—27,370	—4,050	—23,320
Due mainly to (i) the reduction in the demands on the press and consequent smaller earnings of the piece workers (Rs. 17,950), (ii) vacant posts (Rs. 6,000) and (iii) the smaller outturn of the Lino Operators. The net saving was not surrendered in order to realise the probable savings (I. 11).					
I. 2. (2).—Branch Supervision . . . . .	19,700	20,991	+1,291	..	+1,291
Under leave salary.					
I. 2. (3).—Auxiliary . . . . .	19,600	21,495	+1,895	..	+1,895
Due to more payments made to piece workers at class rates than was anticipated.					
I. 2 (4).—Readers . . . . .	53,000	45,577	—7,423	—7,300	—123
I. 2 (5).—Standing Formes. . . . .	800	781	—19	..	—19
I. 2 (6).—Other Establishments . . . . .	47,400	41,082	—6,318	—6,200	—118
Due partly to employment of less fluctuating staff (Rs. 4,000).					
I. 3.—Allowances :					
Non-voted . . . . .	860	272	—528	—400	—128
Due mainly to less expenditure on travelling allowance than anticipated.					
Voted . . . . .	20,800	17,742	—3,058	—2,770	—288
Less expenditure than anticipated on (i) house rent and other allowances (Rs. 1,575) and (ii) overtime allowance (Rs. 1,183).					
I. 4.—Contingencies . . . . .	21,700	15,978	—5,722	—4,540	—1,182
Due to (i) decrease in the number of articles despatched by post (Rs. 3,000) and (ii) economy in expenditure mainly owing to heavy parcels being despatched by rail instead of by post (Rs. 2,722).					
I. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . . . .	2,300	2,396	+96	+100	—4

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

GOVERNMENT OF INDIA PRESS, DELHI —  
*concl'd.*I. Press—*concl'd.*

I. 6.—Supplies and Services . . . . .	41,000	32,293	—8,707	—7,000	—1,707
---------------------------------------	--------	--------	--------	--------	--------

Smaller expenditure than anticipated occurred mainly on (i) electric energy (Rs. 5,250) and (ii) Railway freight etc., (Rs. 2,877).

I. 7.—Stores (including expendi- ture in England at the prevailing rate of Ex- change) . . . . .	7,000	6,836	—164	..	—164
---	-------	-------	------	----	------

I. 8.—Provision for Depreciation —for payment into Dep- reciation Fund . . . . .	70,000	56,767	—13,233	—13,900	+667
--	--------	--------	---------	---------	------

The cost of the depreciation when actually worked out fell short of the budget provision.

I. 9.—Renewals and Replace- ments from Depreciation Fund (including expendi- ture in England at the prevailing rate of Ex- change) . . . . .	23,000	12,447	—10,553	..	—10,553
---	--------	--------	---------	----	---------

Renewals less than anticipated.

I. 10.— <i>Deduct</i> —Amount trans- ferred from Depreciation Fund . . . . .	—23,000	—21,871	+1,129	..	+1,129
--	---------	---------	--------	----	--------

Less manufacture of type than anticipated.

I. 11.— <i>Deduct</i> —Probable Sav- ings . . . . .	—20,000	..	+20,000	..	+20,000
--	---------	----	---------	----	---------

Fully realised.

## J.—Mechanical Section :

## J. 1.—Pay of Establishments .

J. 1 (1).—Operatives . . . . .	2,300	2,095	—205	—150	—55
--------------------------------	-------	-------	------	------	-----

J. 1 (2).—Auxiliary . . . . .	1,100	1,144	+44	..	+44
-------------------------------	-------	-------	-----	----	-----

## K.—Type Foundry Section :

## K. 1.—Pay of Establishments :

K. 1 (1).—Operatives . . . . .	1,100	1,069	—31	—30	—1
--------------------------------	-------	-------	-----	-----	----

L.—Private Secretary to His Excel-  
lency the Viceroy's Press :

L. 1.—Pay of Establishments . . . . .	46,800	46,591	—209	—209	..
---------------------------------------	--------	--------	------	------	----

L. 2.—Other Charges . . . . .	14,600	13,413	—1,187	—1,310	+123
-------------------------------	--------	--------	--------	--------	------

The estimates for allowances proved high.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## GOVERNMENT OF INDIA PRESS, ALIGARE.

## M—Press :

M. 1.—Pay of Officers . . . 8,600 7,791 —809 —407 —402

## M. 2.—Pay of Establishments :

M. 2 (1).—Operatives . . . 69,300 58,491 —10,809 —2,800 —8,009

Due to less earnings of piece workers owing to reduction in the demands on the press.

M. 2 (2).—Branch Super-  
vision . . . 5,700 5,714 +14 .. +14

M. 2 (3).—Auxiliary . . . 7,600 6,280 —1,320 —1,320 ..

M. 2 (4).—Readers . . . 3,900 3,410 —460 —435 —25

M. 2 (5).—Standing Forms 500 509 +9 .. +9

M. 2 (6).—Other Establish-  
ments . . . 70,200 66,988 —3,212 —2,984 —228

M. 3.—Allowances . . . 2,100 683 —1,417 —1,400 —17

Due to (i) non-utilisation of the provision made for medical treatment (Rs. 100), and (ii) the provision for overtime (Rs. 611) and travelling allowance (Rs. 706) based on past actuals proving high.

M. 4.—Contingencies . . . 10,100 8,056 —2,044 —1,000 —1,044

Less repairs were done to plant and machinery during the year.

M. 5.—Additions to Plant and  
Machinery (including ex-  
penditure in England at  
the prevailing rate of Ex-  
change) . . . 4,000 4,140 +140 +1,600 —1,460

The final saving was due to non-utilisation of the additional grant re-appropriated for the purchases of Types, etc., owing to administrative sanction having been received late.

M. 6.—Supplies and Services . . . 49,500 26,484 —23,016 —21,700 —1,316

Smaller expenditure on freight and purchase of spare parts.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

GOVERNMENT OF INDIA PRESS, ALIGARH—*concl'd.*M. Press—*concl'd.*

M. 7.—Stores (including expenditure in England at the prevailing rate of Exchange)	22,000	20,275	—1,725	—2,000	+275
--	--------	--------	--------	--------	------

M. 8.—Provision for Depreciation—for payment into Depreciation Fund	42,000	38,922	—3,078	—3,078	..
---	--------	--------	--------	--------	----

Actual cost when worked out fell short of the provision originally made.

M. 9.—Renewals and Replacements from Depreciation Fund, (including expenditure in England at the prevailing rate of Exchange)	19,000	19,517	+517	+600	—83
---	--------	--------	------	------	-----

Due mainly to purchase of machinery not provided for originally.

M. 10.— <i>Deduct.</i> —Amount transferred from Depreciation Fund	—19,000	—19,517	—517	—600	+83
---	---------	---------	------	------	-----

*See "M. 9."*

M. 11.—Works	5,200	8,354	+3,154	+2,700	+454
--------------	-------	-------	--------	--------	------

Increased expenditure occurred in connection with the Fire Protection scheme in the Press.

M. 12.— <i>Deduct</i> —Probable Savings	—8,000	..	+8,000	..	+8,000
---	--------	----	--------	----	--------

Fully realised.

## N.—Mechanical Section :

## N. 1.—Pay of Establishments :

N. 1 (1).—Operatives	4,200	3,395	—805	—804	—1
----------------------	-------	-------	------	------	----

Appointments were made on pay less than the sanctioned scale.

N. 1 (2).—Branch Supervision	3,700	3,423	—277	—277	..
N. 1 (3).—Auxiliary	6,100	5,715	—385	—386	+1

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—.
	Ra.	Ra.	Rs.	Ra.	Ra.
GOVERNMENT OF INDIA PRESS, SIMLA.					
O.—Press :					
O. 1.—Pay of Officers : . . .	13,400	13,548	+148	+148	—
O. 2.—Pay of Establishments :					
O. 2 (1).—Operatives . . .	1,16,100	1,09,782	—6,318	—6,317	—1
O. 2 (2).—Branch Supervision . . .	16,500	14,019	—2,481	—2,481	..
O. 2 (3).—Auxiliary . . .	13,100	11,548	—1,552	—1,552	..
O. 2 (4).—Readers . . .	60,900	49,312	—11,588	—11,588	..
O. 2 (5).—Standing Forces . . .	6,900	6,582	—318	—248	—70
O. 2 (6).—Other Establishments . . .	43,200	42,270	+70	..	+70
O. 3.—Allowances . . .	24,700	44,009	+9,309	+9,310	—1
Due chiefly to excess expenditure on grain compensation allowance (Ra. 2,705), overtime allowance (Ra. 3,673) and on cost of passages paid to the Manager (Ra. 3,647) not provided for in the original estimates.					
O. 4.—Contingencies . . .	8,600	13,620	+5,020	+5,140	—120
Due mainly to expenditure on (i) municipal taxes (Ra. 2,424) for which no provision was originally made and (ii) increased expenditure on service postage stamps and packing charges (Ra. 2,050).					
O. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . .	500	..	—500	—500	..
No necessity arose for utilising the amount.					
O. 6.—Supplies and Services . . .	28,000	29,794	+1,794	+1,900	—106
Increased expenditure occurred on railway freight (Ra. 2,170).					
O. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .	10,500	10,185	—315	—250	—65
O. 8.—Provision for Depreciation—for payment into Depreciation Fund . . .	36,400	38,656	+2,256	+2,255	..

Due to depreciation calculated on the value of unserviceable machinery, furniture, etc., for which no provision was made in the original estimate (Ra. 1,451) and difference between the actual amount of depreciation and that provided in the budget on the basis of past actuals.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF INDIA PRESS, SIMLA—</b>					
<i>concd.</i>					
<b>O.—Press—concd.</b>					
O. 9.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange)	10,000	6,110	—3,890	—3,845	—45
Due to postponement of purchases.					
O. 10.—Deduct—Amount transferred from Depreciation Fund	—10,000	—6,110	+3,890	+3,845	+45
See "O. 9".					
<b>P.—Mechanical Section :</b>					
P. 1.—Pay of Establishments :					
P. 1 (1)—Operatives	4,200	6,275	+2,075	+386	+1,689
A provision of Rs. 1,900 was inadvertently made under P. 1 (2).					
P. 1 (2)—Auxiliary	2,200	511	—1,689	..	—1,689
See "P. 1(1)".					
<b>Q.—Printing Presses—Minor Provinces or Political Agencies :</b>					
<b>NORTH WEST FRONTIER PROVINCE.</b>					
Q. 1.—Government Presses :					
Q. 1 (1).—Gross Charges :					
Q. 1 (1) (a).—Pay of Officers	7,000	6,000	—1,000	—1,000	..
Q. 1 (1) (b).—Pay of Establishments	44,240	42,025	—2,215	—1,780	—435
The saving which accrued entirely under the Secretariat Press, was due to (i) earnings of piece workers not having reached the anticipated figure (Rs. 1,300 roundly) (ii) discharge of 3 wheelers during the latter half of 1928-29 i.e., after submission of the 1929-30 estimates (Rs. 900 roundly).					
Q. 1 (1) (c).—Other Charges	45,266	54,348	+9,082	+10,650	—1,568
The excess (almost entirely under the Secretariat Press) was due to (i) Installation of electric energy for driving machines for which no budget provision existed (Rs. 900 roundly) (ii) heavy expenditure under "Outside Printing" due to increased work of the Press (Rs. 6,000) and the balance chiefly to (iii) large expenditure on "Freight on forms" owing to increased supplies received from Calcutta.					
Q. 1 (2).—Cost of Convict labour supplied to Jail Presses	14,000	14,000	..	..	..
Q. 1 (3).—Provision for Depreciation Fund	4,494	6,078	+1,584	..	+1,584
The original grant fell short of requirements.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>Q.—Printing Presses—Minor Provinces or Political Agencies—<i>concl'd.</i></b>					
<b>NORTH WEST FRONTIER PROVINCE.—<i>concl'd.</i></b>					
Q. 1. Government Presses— <i>concl'd.</i>					
Q. 1 (4).—Renewal and Replacement from Depreciation Fund . . .	4,000	2,793	—1,207	..	—1,207
Due to non-replacement in the Jail Press (Rs. 1,205) of condemned plant, machinery and furniture to the extent anticipated when budget was framed.					
Q. 1 (5).—Amount transferred from Depreciation Fund . . .	—4,000	—2,793	+1,207	..	+1,207
See "Q 1 (4)".					
<b>OTHER PRESSES :—</b>					
Q. 4.—Residency and Agency Press :					
Q. 4 (1).—Pay of Establishments . . .	26,600	25,378	—1,222	—953	—269
Q. 4 (2).—Other Charges . . .	8,600	8,380	—220	+523	—743
Q. 4 (3).— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc. . . .	—10,000	—12,500	—2,500	..	—2,500
There were more recoveries on account of overhead charges than anticipated.					
Q. 5.—Jail Press (Delhi). . .	1,000	136	—864	—800	—64
Smaller expenditure on purchase of raw materials, etc.					
<b>R.—Discount on Plain Paper . . .</b>	600	1,244	+644	+110	+534
Provision for expenditure (Rs. 589) in the North West Frontier Province erroneously made under Q.1. (1) (c).					
<b>S.—Charges paid to Provincial Governments for printing works done at their Presses :</b>					
S. 1.—Bombay . . . . .	72,200	40,714	—31,486	—31,200	—286
The cost of printing priced publications of non-paying departments (which was provided under this head) was adjusted against the Central Publication Branch. See Sub head E. 5.					
S. 2.—Bengal . . . . .	8,000	2,710	—5,290	—5,800	+510
See "S. 1".					
S. 3.—Burma . . . . .	55,000	13,593	—41,407	—39,000	—2,407
See "S. 1"					
S. 4.—Other Provinces . . . . .	43,000	38,454	—4,546	—680	—3,866
Mainly to saving in Madras (Rs. 3,336) partly to reasons stated against S. 1 (Rs. 1,000) and partly to less work done in connection with the printing of Accounts Registers (Rs. 2,300) owing to late receipt of the manuscripts from the office requiring them.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender. + or —.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
T.—Charges paid to Provincial Governments for Stationery received from their Stores . . . . .	800	906	+106	+39	+76
Under-estimated.					
U.—Expenditure in England (High Commissioner) at Par value i.e., at 1s. 6d Re. 1 :					
U. 4.—Stationery and Printing Stores supplied from England :					
U. 4 (1).—Paper . . . . .	1,20,000	1,01,093	—18,907	—18,000	—907
Due to reduction in indents.					
U. 4 (2).—Printing Stores . . . . .	30,000	31,856	+1,853	+2,000	—144
Payments brought forward from 1928-29 caused the excess.					
U. 4 (3).—Other Stores . . . . .	5,17,000	5,35,276	+18,276	+16,000	+2,276
Due to liabilities brought forward from 1928-29. Payments earlier than anticipated on a number of small contracts accounted for the excess over the modified appropriation.					
U. 5.—Plant and Machinery supplied from England . . . . .	..	39,720	+39,720	+40,000	—280
No expenditure was forecasted under this head.					
V. Loss or Gain by Exchange.					
O. . . . .	4,500	6,377	+1,877	+280	+1,597
S. (a) 4,500 }					
See paragraph...48, Chapter III of the report.					
W.—Deduct.—Recoveries :					
W. 2.—Cost of Printing work done (including Stationery Stores) :					
W. 2 (1).—Posts and Telegraphs . . . . .	—23,80,000	—27,23,567	—3,43,567	..	—3,43,567
Due mainly to (i) supply of sealing wax for which no amount was originally provided (Ra. 43,022) and (ii) increased printing (Ra. 3,00,545).					
W. 2 (2).—Railways (Bengal Nagpur Railway and Offices of the Railway Board and the Accountant General, Railways)					
O.—12,54,500 }	—11,23,000	—9,50,148	+1,72,852	..	+1,72,852
S. (a) 1,31,500 }					
The demands for Stationery during the latter part of the year was less than anticipated.					
W. 2 (3).—Military Department . . . . .	—15,20,000	—15,83,659	—63,659	..	—63,659
Due mainly to increased printing work (Ra. 85,688), partly counterbalanced by decreased supplies of stationery (Ra. 22,029).					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

## W.—Deduct Recoveries—concd.

W. 2. (4).—Other Central Departments . . .	—39,000	—44,337	—5,337	..	—5,337
--	---------	---------	--------	----	--------

Due mainly to more recoveries from (i) Patent office on account of certain credits for previous years (Rs. 10,487) and (ii) other miscellaneous Departments, owing to a later decision to charge for the services rendered to them by the Stationery and Printing Department (Rs. 3,327), partly counterbalanced by smaller recoveries from (i) Central Publication Branch owing to a portion of the printing charges having been adjusted in the following year (Rs. 7,680) and (ii) Security Printing Press on account of smaller supplies of stationery obtained by it than anticipated (Rs. 1,131).

## W. 3.—Manufacturing cost of priced publications of non-paying departments recovered from the Central Publication Branch

O. —4,75,000	}	—2,00,000	—3,36,791	—1,36,791	..	—1,36,791
S. (a) 2,75,000						

Mainly due to the adjustment of an unanticipated credit after the close of the year.

Totals	Non-voted . . .	31,776	31,627	—149	..	—149
	Voted { Gross . . .	1,09,35,300	1,10,44,491	+ 1,09,191	—3,245	+ 1,12,436
	{ Deductions . . .	—53,78,300	—57,57,875	—3,79,575	+ 3,245	—3,82,820
	{ Net . . .	55,57,000	52,86,616	—2,70,384	..	—2,70,384

(a) Voted by the Legislative Assembly on 18th February.

ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta,  
for 1929-30.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . . .	6,06,060	By Foundry . . . . .	2,693
Credit on account of Depreciation for 1929-30 . . . . .	82,899 (a)	By Replacement of Dead Stock . . . . .	53,378
Book value of plant, etc., disposed of during November 1928 to October 1929 . . . . .	13,810 (b)	Unadjusted balance of renewals and replacement for 1928-29 . . . . .	239
Unadjusted balance for 1928-29 for spare parts . . . . .	2,960	Unadjusted balance of the book value of 1928-29 . . . . .	1,881
		Closing balance . . . . .	6,48,433 (c)
Total . . . . .	7,06,629	Total . . . . .	7,06,629

Certified that the figures in the Statement agree with the Press Books, subject to the following discrepancies :—

- (a) The correct amount of depreciation was Rs. 82,314. The difference of Rs. 585 should be adjusted in the account for 1930-31.
- (b) The correct book value of plant was Rs. 15,640. The difference of Rs. 1,830 should be adjusted in the account for 1930-31.
- (c) The correct closing balance was Rs. 6,49,678. The difference of Rs. 1,245 should be adjusted in the account for 1930-31.

H. DEY,

for Examiner,  
Government Press Accounts.

E. G. AYLMER,

Manager, Government of India Press,  
Calcutta.

The 19th January 1931.

A. N. GREENE,

Pay and Accounts Officer,  
Miscellaneous Central Departments.

The above figures agree with those shown in the accounts compiled by the Pay and Accounts Officer except for a minus figure of Rs. 4,941 on either side due to two items of Rs. 1,881 and Rs. 2,960 originally taken under debits and credits respectively and subsequently re-adjusted as minus credits and minus debits. This does not, however, affect the closing balance.

V. D. DANTYAGI,

Audit Officer,  
Survey and Miscellaneous.

**ACCOUNT of the Depreciation Fund of the Government of India Press, Delhi,  
for 1929-30.**

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening Balance . . . . .	2,15,279	Renewals and Replacements from Type Foundry and Mechanical Branches . . . . .	9,424(c)
Credit on account of depreciation for 1929-30 . . . . .	40,346(a)	By Replacements . . . . .	12,447
Book value of the plant, etc., dis- posed of during the period from 1st November 1928 to 31st October 1929. . . . .	15,394(b)	Excess credited in 1928-29 on account of Book value of plant disposed of . . . . .	4,133
Unadjusted balance of deprecia- tion for 1928-29 . . . . .	5,131	Closing Balance . . . . .	2,50,235
Unadjusted balance of Renewals and Replacements for 1927-28	60		
Unadjusted balance on account of Renewals and Replace- ments from Type Foundry for 1928-29 . . . . .	29		
 Total . . . . .	 <u>2,76,239</u>	 Total . . . . .	 <u>2,76,239</u>

(a) The actual amount is Rs. 40,165, balance Rs. 181 will be adjusted in 1930-31.

(b) The actual amount is Rs. 15,155, balance Rs. 239 will be adjusted in 1930-31.

(c) The actual amount is Rs. 9,428, balance Rs. 4 will be adjusted in 1930-31.

T. CARTER,

29th December 1930.

Manager, Government of India Press,  
Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

Verified.

O. S. PEREIRA,

Assistant Pay and Accounts Officer,  
Secretariat.

D. N. MUKERJEE,

Assistant Audit Officer,  
Delhi Experiments,  
New Delhi.



# ACCOUNT of the Depreciation Fund of the Government of India Press, Aligarh, for 1929-30.

CREDIT.		DEBIT.	
	Rs.		Rs.
To opening balance . . . . .	1,57,110	By Mechanical Branch . . . . .	..
Credit on account of depreciation for the year 1929-30 . . . . .	37,525	By Type Foundry . . . . .	..
Book value of plant etc. disposed of during the period from 1st November 1928 to 31st Octo- ber 1929 . . . . .	1,397	By Renewal and Replacement . . . . .	19,517
		Closing balance . . . . .	1,76,515
Total . . . . .	<u>1,96,032</u>	Total . . . . .	<u>1,96,032</u>

J. B. JONES,

Manager, Government of India Press,  
Aligarh.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

The figures in the statement have been verified.

O. S. PEREIRA,  
Assistant Pay and Accounts Officer.

D. N. MUKERJEE,  
Assistant Audit Officer,  
Delhi Experiments

ACCOUNT of the Depreciation Fund of the Government of India Press, Simla,  
for 1929-30.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance on 1st April 1929	1,61,126	By Mechanical Branch . . .	Nil
Credit on account of Depreciation during the year 1929-30 . . .	38,408	By replacement of Dead Stock . . .	823
Book value of plant, etc. disposed of during the period from 1st November 1928 to 31st October 1929 . . . . .	247*	Repairing charges to Mono Moulds . . . . .	5,297
		Amount over credited during 1928-29 . . . . .	3
		Closing Balance . . . . .	1,99,668
Total . . . . .	1,99,781	Total . . . . .	1,99,781
*Value of unserviceable articles disposed of during 1st November, 1928 to 31st March 1929 . . . . .			6
Value of unserviceable articles disposed of during 1st April 1929 to 31st October 1929 . . . . .			241
			247

JAWAHIR KHAN,

Manager, Government of India Press, Simla.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts

The figures in this statement have been verified.

O. S. PEREIRA,

Assistant Pay and Accounts Officer, Secretariat.

D. N. MUKERJEE,

Assistant Audit Officer, Delhi Experiments.

## Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1929-30.

	Sale of stationery Stores.	Sale of publications (on payment).	Printing including cost of Stationery Stores.	Total.
	Rs.	Rs.	Rs.	Rs.
Unrealised balances on 1st April 1929 . . . . .	27,096	..	11,935	39,030
Issues during the year . . . . .	52,36,898	217	14,41,413	66,78,528
Total . . . . .	52,63,993	217	14,53,348	67,17,558
Recoveries made during the year—				
Cash recoveries treated as "Receipts" . . . . .	2,90,032(b)	217	1,02,422(a)	3,92,671
Book adjustments treated as "Minus" expenditure . . . . .	49,43,863	..	13,35,216	62,79,079
Total . . . . .	52,33,895	217	14,37,638	66,71,750
Unrealised balances on 31st March 1930 . . . . .	30,098	..	15,710	45,808

(a) Includes Rs. 4,861 on account of sale of unserviceable articles and Rs. 2,400 on account of upkeep and interest on buildings.

(b) Excludes Rs. 21,586 recovered in excess for which stationery will be issued during 1930-31.



## STORE ACCOUNTS OF THE CENTRAL STATIONERY OFFICE, CALCUTTA FOR THE YEAR 1929-30.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Opening Balance 1929-30 . . . . .	15,99,218	To Government of India Press, Simla . . . . .	42,714
<i>Purchases during the year—</i>		To Government of India Press, Delhi . . . . .	81,851
(a) Paper . . . . .	48,63,934	To Government of India Press, Calcutta . . . . .	5,56,595
(b) Binding Materials . . . . .	4,07,377	To Government of India Press, Aligarh . . . . .	3,89,355
(c) Drawing Materials . . . . .	2,75,209	To Forms Press, Calcutta . . . . .	2,79,515
(d) Typewriters, etc. . . . .	1,74,531	To Jail Press, Peshawar . . . . .	38,862
(e) Stationery articles . . . . .	9,69,107	To Contractors for Printing Forms . . . . .	8,47,154
(f) Other Petty Stores . . . . .	2,75,636	To Departments under the Government of India—Free . . . . .	5,55,750
Freight and Packing charges on Imported Stores . . . . .	63,366	To Departments under the Government of India—Book Adjustment . . . . .	14,86,616
Landing charges on Imported and Indian Stores . . . . .	56,128	To Departments under the Government of India—Payment . . . . .	1,94,136
Home and Insurance charges on Imported Stores . . . . .	23,070	To Departments under the Pro- vincial Governments . . . . .	23,73,524
Customs Duty . . . . .	1,28,315	To Departments under the Public bodies . . . . .	75,564
Receipts from other sources . . . . .	15,229	Other issues (value of Stores issued for manufacture of articles) . . . . .	1,88,396
		Losses and writes off . . . . .	26,159
		Closing Balance on 31st March 1930 . . . . .	17,14,828
		For balancing the Account . . . . .	101
Total . . . . .	88,51,120	Total . . . . .	88,51,120

D. N. BANERJI,

Head Accountant,  
Accounts Branch,  
Central Stationery Office,  
Calcutta.

C. W. WEAKFORD,

Deputy Controller of Stationery,  
Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanation given to me the account is correct.

H. DEY,

for Examiner, Government Press Accounts.

## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, FOR 1928-29 AND 1929-30.

Details.	Debita.		Details.	Credita.	
	1928-29.	1929-30.		1928-29.	1929-30.
	Rs.	Rs.		Rs.	Rs.
Stock on 1st April 1929 (Cost Price)	.	18,14,464	By issues (at the price fixed for the year)		
Purchases—			To Government of India Press, Simla.	63,770	44,850
Paper . . . . .	43,02,185	48,03,934	To Government of India Press, Delhi.	1,01,076	85,944
Binding Materials . . . . .	3,59,017	4,07,377	To Government of India Press, Calcutta .	5,88,393	5,84,425
Drawing Materials . . . . .	2,13,403	2,75,209	To Government of India Press, Aligarh .	4,58,718	4,08,823
Typewriters Calculating and Other Machines and Accessories . . . . .	1,07,013	1,74,531	To Forms Press, Calcutta. . . . .	2,50,171	2,93,491
Stationery articles . . . . .	8,64,453	9,69,107	To Jail Press, Peshawar . . . . .	35,159	40,865
Other Petty Stores . . . . .	2,61,213	2,75,636	To Contractors for Printing forms . . . . .	7,76,426	8,89,512
Freight and Packing, <i>etc.</i> , paid in England for Stores . . . . .	28,937	34,359	To Departments under the Government of India—Free . . . . .	5,23,716	5,83,538
2 per cent. Home charges . . . . .	7,901	10,121	To Departments under the Government of India—Book Adjustment . . . . .	15,94,098	15,61,673
1 per cent. Insurance charges . . . . .	2,951	5,060	To Departments under the Government of India—Payment . . . . .	2,41,938	2,03,843
Customs Duty as adjusted by Pay and Accounts Officer . . . . .	84,774	84,169	To Departments under the Provincial Governments . . . . .	22,63,578	24,92,200
Purchases for the Laboratory . . . . .	2,590	4,390	To Departments under the Public bodies . . . . .	68,569	87,276
Share of Controller's Pay (30 per cent.) . . . . .	7,740	9,485	Other issues (value of stores issued for manufacture) . . . . .	1,83,567	1,88,396
Deputy Controller's Pay (75 per cent.) . . . . .	13,700	10,005	Sale proceeds of condemned stores . . . . .	743	301
Share of Assistant Controller's Pay (75 per cent.) . . . . .	3,920	6,028			

## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, FOR 1928-29 AND 1929-30.

Details.	Debits.		Details.	Credits.	
	1928-29.	1929-30.		1928-29.	1929-30.
	Rs.	Rs.		Rs.	Rs.
Store Examiner's pay . . . . .	2,742	6,030	Sale of tender forms and receipts from Test fees . . . . .	1,946	2,036
Share of pension contribution (Officers) . . . . .	7,026	8,117	Recovery of cost of articles lost or destroyed . . . . .	636	255
Pay of Establishment . . . . .	2,02,185	2,35,051	Value of excess in stock-taking . . . . .	8,898	11,274
Share of pension contribution (Establishment). . . . .	50,546	58,913	Rebates allowed by Local Mills, etc. . . . .	15,058	28,512
Contingent expenditure . . . . .	1,01,646	1,08,309	Stock on 31st March 1930 (Cost Price) . . . . .	15,99,218	17,14,828
Cost of Forms and Stationery . . . . .	14,758	27,907	Writes off of stores lost in transit or damaged and value of adjustment of Issues . . . . .	6,598	16,663
Up-keep of the office building . . . . .	16,557	17,170	Commission realised from Railways . . . . .	43,913	28,615
Share of Travelling Allowances . . . . .	6,347	2,320	Commission realised from the Provincial Governments for plain watermarked paper . . . . .	3,362	2,751
Percentage of the cost of the clearing and shipping Section . . . . .	16,508	15,653	Loss on the year's working . . . . .	1,343	1,14,418
Cost of Audit . . . . .	29,984	28,190	Total . . . . .	88,30,598	93,84,429
5½ per cent. as interest on Capital outlay, and 5½ per cent. depreciation on furniture, etc. . . . .	1,36,563	1,33,674			
Value of deficiencies in stock-taking . . . . .	7,444	9,496			
Adjustment of Receipts . . . . .	731	3,399			
Total . . . . .	88,30,598	93,84,429			

D. N. BANERJI,  
Head Accountant,  
Central Stationery Office, Calcutta.

C. W. WEAKFORD,  
Deputy Controller of Stationery,  
Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanation given to me the account is correct.

T. S. IYER,  
Examiner, Government Press Accounts,  
23rd December 1930.

## NOTE.

The large variation between the losses during 1929-30 and the previous year's workings was due to commission charges on bulk supplies made to Railways in 1927-28 which were realised in 1928-29 and accounted for in the latter year and also to increased purchases made on the basis of estimated requirements not being counterbalanced by a corresponding rise in demands as well as to expenditure on stores incurred with a view to meeting demands from certain Railways with effect from 1st April 1930.



STORE ACCOUNT of the Government of India Forms Press, Calcutta, for the year ending 31st March 1930.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April, 1929 . . . . .	1,31,285(a)	Issues to different branches of the Press . . . . .	2,771
Purchases during the year— Type, etc. . . . .	1,10,025	Issues of paper and binding materials . . . . .	2,73,356(b)
Petty Stores . . . . .	2,172	Issues of packing paper to Forms Store . . . . .	5,578
Receipts from the Stationery Office . . . . .	2,82,389	Depreciation for the year . . . . .	9,438
		Losses of dead stock (including unserviceable articles disposed of) . . . . .	29,984
		Balance on 31st March 1930 . . . . .	2,04,744
<b>Total</b> . . . . .	<b>5,25,871</b>	<b>Total</b> . . . . .	<b>5,25,871</b>

(a) Balance on 31st March 1929 . . . . .	1,31,110
Add amount due to valuation of excess quantity found in stock . . . . .	175
	<u>1,31,285</u>

(b) Includes the cost of office stationery . . . . .	153
--	-----

Stock of paper, etc., verified and valued by the Stationery and Store Keeper, and the Figures compiled by the Accounts Branch.

H. F. TROUSDELL,

Deputy Controller, Forms Press.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

*PRO FORMA* TRADING ACCOUNT of the Government of India Forms Press, Calcutta, for the years 1928-29 and 1929-30.

Dr.	Amount.			Amount.		Cr.
	1928-29.	1929-30.		1928-29.	1929-30.	
	Rs.	Rs.		Rs.	Rs.	
Cash Charges . . .	42,441	52,844	Cost of printing work done (including stationery and binding materials) for Central Departments free . . .	1,19,540	1,10,366	
ADJUSTMENTS.						
Stores . . . . .	1,866	2,732	Posts and Telegraphs . . . . .	6,104	3,289	
Depreciation (Plant, type, etc.) . . . . .	9,621	9,438	Railways . . . . .	..	..	
Interest on Capital Expenditure . . . . .	6,426	7,891	Military Department . . . . .	1,92,928	2,46,643	
Up-keep of buildings . . . . .	..	..	Other Central Departments on payment . . . . .	..	..	
Interest on buildings, etc. . . . .	6,467	5,650	Provincial Governments . . . . .	..	..	
Depreciation on buildings, etc. . . . .	2,706	2,084	Outside bodies and private work . . . . .	..	..	
Pension, Gratuity and Provident Fund . . . . .	2,290	4,861				
Leave allowance out of India . . . . .	..	..				
Stationery, Proof Paper, etc. . . . .	1,102	855				
Audit Charges . . . . .	1,518	1,355				
Cost of paper and binding materials . . . . .	2,44,135	2,72,538				
Total . . . . .	3,18,572	3,60,298	Total . . . . .	3,18,572	3,60,298	

Verification of stock of paper and valuation done by the Stationery and Stock Keeper and figures compiled by the Accounts Branch.

H. F. TROUSDELL,

Deputy Controller, Forms Press,

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts,

STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1930.

Receipts.	Rs.	Issues.	Rs.
Opening balance . . . .	10,27,802	Issues to the different branches of the Press . . . .	1,01,947
Purchase during the year—			
Plant and Machinery . . . .	18,507	Issues of paper and binding materials . . . . .	7,76,969
Petty Stores . . . . .	30,876	Depreciation for the year . . . .	82,314
Mono type paper from England . .	1,960	Losses of Dead Stock and Stores (including unserviceable articles written off) . . . .	27,281
Receipts from Stationery Office . .	6,98,792	Closing Balance . . . . .	8,43,499
Receipts from Type Foundry and Mechanical Branch . . . .	2,698		
Renewals and Replacements from Depreciation Fund . . . .	53,375		
Total . . . . .	<u>18,32,010</u>	Total . . . . .	<u>18,32,010</u>

E. G. AYLMER,  
Manager.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER.  
Examiner, Government Press Accounts.



*PRO FORMA* TRADING ACCOUNT of the Government of India Press Calcutta, for the years ending 31st March 1929 and 1930.

Dr.					Cr.	
	1928-29.	1929-30.			1928-29.	1929-30.
	Rs.	Rs.			Rs.	Rs.
Cash charges . . .	7,41,824	7,67,095	Cost of printing done (including stationery and binding materials) for Central Departments.—			
<b>ADJUSTMENT.</b>						
Mechanical . . .	24,846	29,615	Free . . .		10,18,316	7,52,204
Stores . . .	27,829	36,596	Posts and Telegraphs .		2,87,929	3,04,265
Depreciation . . .	80,213	79,706	Railways . . .		29,355	32,296
Interest on Capital Expenditure . . .	51,701	49,774	Military Department .		4,36,944	4,67,548
Upkeep of buildings .	3,775	10,336	Other Central Departments on payments.		55,822	2,77,890
Interest on buildings .	23,778	32,078	Provincial Governments		13,923	21,749
Depreciation on buildings . . .	6,557	6,240	Outside bodies and private work . . .		44,300	67,875
Pension . . .	69,389	73,013	Opium . . .		6,103	..
Leave allowances out of India . . .	15,537	10,985	New articles manufactured in the Mechanical and Foundry .		4,092	4,349
Stationery, Proof paper, etc. . . . .	9,257	8,344				
Audit charges . . .	13,781	11,264				
Work done on private Presses . . .	34,329	29,483				
Supplies to outside offices . . .	7,683	7,991				
Freight . . .	9,062	7,710				
Cost of paper and binding materials . . .	7,62,270	7,67,948				
	18,87,831	19,28,178				
Less debited during 1927-28 as per Examiner, Government Press Accounts objection .	14,853	..				
Total . . .	19,02,684	19,28,178	Total . . .		19,02,684	19,28,178

E. G. AYLMER,  
Manager.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,  
Examiner, Government Press Accounts

## STORE ACCOUNT of the GOVERNMENT OF INDIA PRESS, DELHI, for the year ending 31st March 1930.

Receipts.	Amount.	Issues.	Amount.
	Ra.		Ra.
Balance on 1st April 1929.	8,50,919	Issues to the different branches of the Press	16,305
Purchases during the year—		Issues to outside offices	33
Plant and Machinery, etc., including the value of type received	31,619	Issue to Foundry	6,536
Petty Stores	8,591	Issues of paper and binding materials	97,044
Receipts from Stationery Office and other sources including freight.	88,751	Depreciation for the year	40,346
Receipts from Type Foundry and Mechanical Branch	9,413	Losses of Dead Stock and Stores (including unserviceable articles written off)	12,354
Freight on store	1,069	Balance on 31st March 1930.	6,27,721
Deduct on account of difference in the opening value of Dead Stock	—99		
Deduct on account of difference in the opening value of Store account.	—28		
Add on account of items remaining unaccounted for 1928-29 account	4		
Total	8,00,239	Total	8,00,239

J. N. SARKAR,  
Accountant.

T. CARTER,  
Manager, Government of India Press, Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,  
Examiner, Government Press Accounts.

*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, DELHI.  
for the years ending 31st March 1929 and 1930.

Dr.					Cr.	
	1928-29.	1929-30.			1928-29.	1929-30.
	Rs.	Rs.			Rs.	Rs.
Cash charges . . . .	3,04,305	3,10,213	Cost of printing work done (including stationery and binding materials) for Central Departments Free		3,66,115	3,40,682(a)
Mechanical . . . .	4,794	6,275	Posts and Telegraphs .		51,080	49,704
Stores . . . .	11,731	13,971	Railways . . . .		32,419	34,585
Depreciation . . . .	41,243	39,521	Military Department .		67,705	63,843
Interest on Capital Expenditure . . . .	34,031	31,401	Other Central Departments on payment .		27,945	73,748(b)
Upkeep of Building . .	3,513	2,227	Work done on cash payment . . . .		10,615	9,093
Interest on building . .	10,785	10,222				
Pension and Gratuity . .	39,356	34,867				
Depreciation on building . .		10,865				
Stationery and Proof Paper . . . .	5,343	4,567				
Audit Charges . . . .	5,396	3,413				
Cost of paper and Binding Materials . . . .	95,332	95,118				
Total . . . .	5,55,879	5,71,660	Total . . . .		5,55,879	5,71,660

(a) Less work was executed during the year 1929-30 for Central Departments free of charge.

(b) More departments were included under this head during the year 1929-30.

T. CARTER,

Manager, Government of India Press, Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.



## STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the year ending 31st March 1930.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1929 . . . . .	8,59,434	Issues to Government of India Press, Aligarh—	
		Paper from stock . . . . .	5,00,862
Purchases during the year—		Paper belonging to Posts and Telegraphs . . . . .	6,139
Paper . . . . .	4,05,211	Binding materials . . . . .	6,959
Binding material . . . . .	4,703	Stationery and paper for office use . . . . .	1,509
Drawing . . . . .	..	Dead Stock issued to Press . . . . .	23,630
Type-writer Machines and accessories . . . . .	..	Raw materials, petty plant and spare parts . . . . .	26,957
Dead Stock articles, and machinery . . . . .	27,513	Issued to contractor . . . . .	..
Petty plant . . . . .	399	Issued to Delhi Press . . . . .	352
Spare parts . . . . .	7,365	Issued to Calcutta Press . . . . .	3
Raw materials . . . . .	21,098	Issued to other offices . . . . .	1,169
Freight charges— . . . . .	..	Other Issues (sold by auction) . . . . .	611
On paper . . . . .	21,135	Losses written off . . . . .	53
On binding materials . . . . .	407	Book value of Dead Stock articles written off . . . . .	1,397
Dead stock articles adjustment . . . . .	25,923	Depreciation . . . . .	37,525
		Balance . . . . .	7,65,653
Total . . . . .	13,73,189	Total . . . . .	13,73,189

J. B. JONES,

Manager, Government of India Press,  
Aligarh.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

**PBO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the years ending 31st March 1929 and 1930.**

Dr.	1928-29.	1929-30.		1928-29.	Cr. 1929-30.
	Rs.	Rs.		Rs.	Rs.
Cash charges . . .	2,18,783	2,49,112*	Cost of Printing work done (including stationery and binding materials) for Posts and Telegraphs Department—		
ADJUSTMENTS.					
Stores . . . . .	26,061	26,958			
Depreciation on Plant	37,787	38,922			
Depreciation on Buildings	9,717	9,541	Posts . . . . .	7,54,450	7,35,423
Interest on Capital Expenditure . . .	25,992	24,018	Telegraphs . . . . .	75,446	73,542
Interest on Buildings	27,081	25,077	Telephones . . . . .	8,383	8,172
Pension and Gratuity	18,566	20,344			
Stationery etc. . . . .	1,815	1,809			
Audit charges . . . . .	4,465	4,310	Private work, etc.	14,079	12,077
Paper and binding materials . . . . .	5,25,860	5,07,801	Stock in hand . . . . .	45,769	78,678
Total . . . . .	8,96,127	9,07,892	Total . . . . .	8,96,127	9,07,892

\*Difference is due to purchase of new machines, excess amount paid under freight on paper etc., and cost of Fire protection which was not shown last year is also added this year as shown below:—

	1928-29.	1929-30.
13 (a) Fire protection . . . . .	Nil	8,354
14 Supplies and Services . . . . .	27,765	50,103

J. B. JONES,

Manager, Government of India Press,  
Aligarh.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

## STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1930.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1929 . . .	4,81,009	Issues to the different branches . . .	24,301
Purchase during the year :—		Issues of Paper and Binding materials . . .	63,582
Plant and Machinery . . .	7,252	Depreciation for the year . . .	38,460
Petty Stores . . .	24,043	Losses of Dead Stock and Stores (including unserviceable articles written off) . . .	8,414
Receipts from Stationery Office . . .	63,511	Articles transferred to other Presses . . .	2,791
Freight charges on stores received from England . . .	358	Balance on 31st March 1930 . . .	4,38,625
Miscellaneous . . .	—		
Total . . .	<u>5,76,173</u>	Total . . .	<u>5,76,173</u>

JAWAHIR KHAN,

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.



*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1929 and 1930.

Dr.	Amount.			Amount.		Cr.
	1928-29.	1929-30.		1928-29.	1929-30.	
	Rs.	Rs.		Rs.	Rs.	
Cash charges . . .	2,76,570	2,86,126	Cost of printing work done (including stationery and binding materials) for Central Departments free . . .	2,21,291	2,32,680	
ADJUSTMENTS.			Posts and Telegraphs . . .	50,256	40,412	
Mechanical . . .	10,790	16,902	Railways . . . . .	38,972	55,759	
Stores . . . . .	19,000	18,917	Military Departments	1,42,265	1,32,462	
Depreciation excluding publishing . . . . .	30,403	37,990	Other Central Departments-on payment . . .	38,694	37,850	
Interest on capital expenditure . . . . .	25,447	22,149	Outside bodies and private works . . . . .	7,486	9,266	
Upkeep of buildings . . . . .	5,019	3,427	Provincial Governments . . . . .	3,462	3,686	
Interest on buildings . . . . .	18,665	18,837				
Depreciation on building . . . . .	..	5,835				
Pension . . . . .	28,656	28,610				
Leave allowance out of India . . . . .	..	1,842				
Stationery, Proof paper, etc. . . . .	5,607	6,833				
Audit charges . . . . .	4,955	4,895				
Supplies to outside Offices (cost of blocks, etc.,) . . . . .	..	1,436				
Cost of paper and binding materials (including freight) . . . . .	70,414	58,306				
Total . . . . .	5,02,426	5,12,105	Total . . . . .	5,02,426	5,12,105	

JAWAHIR KHAN,

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

## IMPORTANT COMMENTS.

*General.*

The saving in the voted expenditure represents about 5 per cent. of the final grant during 1929-30, against 1.5 per cent. in the previous year, and is mainly due to increased recovery to the extent of Rs. 3,43,567 from the Post and Telegraph Department for printing work [*vide* sub-head W.-2(1)], partly counterbalanced by short recovery to the extent of Rs. 1,72,852 due to a smaller demand for stationery from the Railway Department [*vide* sub-head W.-2(2)].

*Subsidiary Accounts.*

2. The Financial statements of the Central Publication Branch for the year 1929-30 were received by the Examiner of Government Press Accounts only on the 3rd February, 1931, and could not, therefore, be audited in time for inclusion in the Appropriation Accounts.\*

*Losses of Stock.*

3. The unsatisfactory state of the accounts of the Central Publication Branch, and loss of stock to the extent of Rs. 51,197 was reported in the Appropriation Accounts of the year 1928-29. In order to maintain accounts on a correct basis it was suggested that arrangements should be made to have a complete stock taken as from 1st April, 1928. The stock was taken on 1st April, 1928, and the balance sheet was submitted for audit in March 1930. In submitting the Balance Sheet, the Manager reported the following result :—

	Rs.
Deficit . . . . .	2,57,994
Excess . . . . .	1,40,083
Net Deficit . . . . .	<u>1,17,911</u>

Against this, the Manager proposed to deduct the value of books to be written off (Rs. 1,28,457) on account of incorrect stock balance, and to show a surplus of Rs. 10,546. Complete stock was not taken, and stock of 1,538 items costing Rs. 1,34,164 out of a total of 8,536 items was not taken. The following defects were noticed as a result of a test audit of 20 per cent. of the items of which stock was taken :—

- (1) Stock lists were in pencil and there were numerous corrections and alterations which were not attested by any responsible person.
- (2) In several cases stock of the same publications was shown in several places and under different Departments.
- (3) In some cases, incorrect figures were posted in the Balance Sheets.

---

\* Examiner, Government Press Accounts.

(4) In the case of items of which stock was not taken, the balances as shown in the ledger were assumed to be the actual stock balances.

(5) In 41 cases, 13,262 copies costing Rs. 14,983 were added to the stock where there were actual deficiencies to square the balance.

The Balance Sheet was thus not reliable and did not represent the correct state of affairs. Taking into account the errors as far as they were noticed in the limited audit that was possible and assuming the correctness of the figures supplied, the result was :—

	Rs.
Deficits . . . . .	2,64,471
Excesses . . . . .	1,42,952
Net Deficit . . . . .	<u>1,21,519</u>

The statement that the value of books to be written off on account of incorrect stock balance is Rs. 1,28,457 did not admit of any verification as there were no details in support, and could not, therefore, be accepted.

No stock was taken on 1st April, 1929 as the Manager explained certain difficulties, and the stock taking was postponed till April, 1930. It is understood that stock was taken in April, 1930 but it is not known whether complete stock was taken on this occasion and what the results are likely to be.\*

\* Examiner, Government Press Accounts.



## GRANT No. 74—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal adjusted or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAY- MENTS".</b>					
<b>A.—Allowances, Rewards, etc. :</b>					
A. 2.—Durbar Presents else- where					
Non-voted O. 7,000	2,222	2,137	—85	..	—84
S. (a) —4,773					
Voted . . . . .	12,600	11,160	—1,440	—633	—807
The estimates, which were based on past actuals, proved high.					
A. 3.—Other Charges					
Non-voted, . . . . .	100	100	..	—	—
Voted . . . . .	12,400	9,873	—2,527	—280	—2,247
Due to stipends not having been drawn by certain holders of literary titles.					
<b>B.—Books and Periodicals :</b>					
B. 1.—Subscriptions to News Agencies for Supply of Telegrams . . . . .	75,200	69,630	—5,570	—5,509	—61
Saving occurred in the estimates of the Pay and Accounts Officer, Secretariat, due mainly to (i) discontinuance of the supply of the Indian News Agency Telegrams to eight Military Officers from 1st May 1929 (Rs. 2,640) and (ii) cost of the messages supplied to the officers of the Commercial Departments being borne by those Departments from 1st April 1929 (Rs. 2,160).					
B. 2.—Other Charges . . . . .	4,330	4,757	+427	+200	+227
Made up of small excesses in several Provinces.					
<b>C.—Donations for Charitable Purposes, and Charges on account of Euro- pean Vagrants</b>					
Non-voted . . . . .	400	195	—205	—	—205
The provision (Rs. 200) in the India estimates remained unutilised.					
Voted . . . . .	11,200	13,849	+2,649	+2,427	+222
There was larger expenditure on account of repatriation of Indians from abroad than estimated originally.					

(a) Sanctioned as follows :—19th March,—Rs. 126 ; 22nd March,—Rs. 4,652.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Savin- g.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or -.
-------------------------	------------------------------	-----------------------------	--------------------------	--	---

Rs. Rs. Rs. Rs. Rs.

D.—Special Commissions of Enquiry :

D. 2.—Tariff Board :

D. 2. (1).—Pay of Officers

Non-voted . . .	91,600	91,000	..	..	..
Voted . . .	60,000	56,129	-3,871	-3,871	..

Due mainly to non appointment of the Technical Adviser.

D. 2. (2).—Pay of Establish- ments . . .	21,200	20,535	-665	-665	..
---	--------	--------	------	------	----

D. 2. (3).—Travelling Ex-  
penses

Non-voted O. 13,200 } S. (a) -1,517 }	11,683	11,288	-395	..	-395
--	--------	--------	------	----	------

Voted . . .	16,000	20,373	+4,373	+4,500	-127
-------------	--------	--------	--------	--------	------

More touring in connection with the Salt enquiry.

D. 2. (4).—Grants-in-aid, Con-  
tributions, etc.

O 1,200 } S. (b) 17 }	1,217	1,217	..	..	..
--------------------------	-------	-------	----	----	----

D. 2. (5).—Other Expenses .	23,900	22,549	-1,351	-571	-780
-----------------------------	--------	--------	--------	------	------

The provision made for stationery and printing was not utilised to the full extent owing to non-receipt of the bills during the year.

D. 3.—Royal Commission on  
Agriculture :

D. 3. (2).—Pay of Establish- ments . . .	..	7	+7	..	+7
---	----	---	----	----	----

D. 3. (5).—Other Expenses

O. .. } S. (c) 10,000 }	10,000	12,308	+2,308	+2,000	+308
----------------------------	--------	--------	--------	--------	------

The supplementary estimate for printing charges proved low.

(a) Sanctioned as follows :—21st January,—Rs. 162 ; 24th January,—Rs. 1,300 ; 21st March,—Rs. 17 ; 22nd March,—Rs. 38.

(b) Sanctioned on 21st March.

(c) Voted by the Legislative Assembly on 18th February.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net — reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
-------------------------	------------------------------	-----------------------------	----------------------	---	--

Rs. Rs. Rs. Rs. Rs.

D.—Special Commissions of Enquiry—  
*contd.*

D. 9.—Indian Statutory Com-  
mission:

D. 9. (1).—Pay of Officers

Non-voted	O.	37,100	} 32,580	32,500	—480	..	—480
	S. (d)	—4,120					
Voted	.	.	9,600	1,312	—8,288	—8,126	—152

The proposal to maintain a skeleton office of the Commission in India up to Decem-  
ber 1929, was subsequently abandoned.

D. 9. (2).—Pay of Establish-  
ments

Non-voted	O.	1,000	} ..	..	..	..	..
	S. (e)	—1,000					
Voted	.	.	33,100	10,445	—22,655	—22,396	—59

See D. 9 (1) voted.

D. 9. (3).—Travelling Ex-  
penses

Non-voted	O.	11,000	} 16,500	15,957	—543	..	—543
	S. (f)	5,500					
Voted	.	.	11,000	4,277	—6,723	—6,600	—223

See D. 9 (1) Voted.

D. 9. (4).—Grants-in-aid, Con-  
tributions, etc.

	O.	1,500	} 1,800	1,798	—7	..	—7
	S. (g)	300					

D. 9. (5).—Other Expenses	52,540	96,785	+38,285	+42,861	—5,576
---------------------------	--------	--------	---------	---------	--------

Due to the printing of Provincial and Central memoranda, which was not contem-  
plated at the time of preparing the budget. The final saving was retained for unfore-  
seen expenditure.

(d) Sanctioned on 11th January.

(e) Do. 20th February.

(f) Sanctioned as follows :—16th February, Rs. 2,800 ; 20th February, Rs. 2,700.

(g) Sanctioned on 20th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry— <i>contd.</i>					
D. 10.—Indian Central Committee:					
D. 10. (1).—Pay of Officers					
Non-voted O. 21,900	13,120	13,098	—22	..	—22
S. (A) —5,780					
Voted . . . . .	45,000	37,208	—7,792	—7,000	—792
The Committee left for England earlier than anticipated.					
D. 10. (2).—Pay of Establishments	11,300	6,079	—5,221	—4,771	—450
See D. 10 (1) Voted.					
D. 10. (3).—Travelling expenses					
Non-voted O. 7,400	5,032	4,250	—742	..	—742
S. (i) —2,368					
See D. 10 (1) Voted.					
Voted . . . . .	48,900	50,302	+1,402	+4,000	—2,598
Budget provision proved inadequate. The final saving could not be surrendered as some debts were anticipated from the Railways.					
D. 10. (4).—Grants-in-aid, Contributions, etc.	1,000	968	—32	..	—32
D. 10. (5).—Other Expenses	36,600	23,741	—12,859	—8,215	—4,644
The provision for expenditure in connection with the special train, etc., which was based on probable requirements, proved high.					
D. 11.—Royal Commission on Labour . . . . .	2,25,000	..	—2,25,000	—2,25,000	..
The provision was made in lump in the original estimates, which was subsequently distributed under the subheads D. 11 (1), D. 11 (2), D. 11 (3) and D. 11 (5) sanctioned during the year.					
D 11 (1) Pay of Officers					
Non-voted O. ..	1,90,410	1,32,365	—58,045	..	—58,045
S. (J) 1,90,410					
The provision for subsistence allowance remained unutilised due to the corresponding charges having been adjusted under subhead D. 11 (3) Non-voted (Rs. 46,000) and pay and compensatory allowances were not drawn by certain members.					

(A) Sanctioned as follows :—23rd June,—Rs. 5,980 ; 10th February,—Rs. 2,800.

(4) Sanctioned on 20th February.

(5) Do. 22nd January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Special Commissions of Enquiry—</b> <i>contd.</i>					
D. 11. (1). Pay of Officers — <i>contd.</i>					
Voted . . . . .		13,007	+13,007	+14,723	—1,716
See D. 11.					
D. 11. (2).—Pay of Establish- ments					
Non-voted O. . . . .	7,590	1,636	—3,904	..	—5,904
S. (k) 7,590					
Due to the provision for subsistence allowance having remained unutilised (Rs. 7,590) counterbalanced by an excess on account of payment in India of a part of pay of one English Reporter for which no provision was originally made. See D. 11 (3) Non-voted.					
Voted . . . . .		38,889	+38,889	+40,112	—1,223
See D. 11.					
D. 11. (3).—Travelling Ex- penses					
Non-voted O. . . . .	16,000	42,463	+26,463	..	+26,463
S. (k) 16,000					
Due mainly to the adjustment under this subhead of the subsistence allowance. See D. 11 (1) and D. 11 (2) Non-voted.					
Voted . . . . .		36,991	+36,991	+44,000	—7,009
See D. 11.					
The final saving was due to the fact that only a portion of the staff was taken while on certain tours.					
D. 11. (4).—Grants-in-aid, Con- tributions, etc.					
O. . . . .	950	948	—2	—	—2
S. (l) 950					
D. 11. (5).—Other Expenses					
O. . . . .	70,000	1,86,721	+1,16,721	+1,45,165	—28,444
S. (m) 70,000					
See D. 11. The final saving is due to the provision for printing, special train, etc. not being fully utilised. The saving could not be surrendered as some debits were anticipated.					

(k) Sanctioned on 22nd January.

(l) Sanctioned on 23rd January.

(m) Voted by the Legislative Assembly on 18th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal adjusted or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

D.—Special Commissions of Enquiry—  
*contd.*

D. 12.—Other Commissions and  
Committees:

D. 12. (1).—Pay of Officers

Non-voted O.	12,500	1,89,533	1,86,023	—3,510	..	—3,510
S. (n) 1,76,723						
Voted O.	1,09,500	2,50,000	2,77,737	+27,737	+34,263	—6,526
S. (o) 1,40,500						

Excess mainly occurred in the United Provinces (Rs. 9,539), Assam (Rs. 5,446) and in Bengal (Rs. 3,865) in connection with the Provincial Banking Enquiry Committee. Also extra expenditure occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 10,817). See Note 1.

D. 12. (2).—Pay of Establish-  
ments

O.	17,500	77,800	1,05,236	+27,436	+30,315	—2,879
S. (p) 60,300						

Excess occurred mainly in Bombay (Rs. 3,731), in Bengal (Rs. 4,912), in the United Provinces (Rs. 4,495), in Bihar and Orissa (Rs. 4,099) and in the Central Provinces (Rs. 3,602) due to the reason stated under D. 12 (1). Voted; and in the Pay and Accounts Office, Secretariat (Rs. 8,506) as explained in Note 1.

D. 12. (3).—Travelling Ex-  
penses

Non-voted O.	5,400	43,123	39,562	—3,561	..	—3,561
S. (q) 37,723						

Mainly to saving of Rs. 2,077 in the Central Provinces due to less touring and to a saving of Rs. 1,094 in the estimates of the Pay and Accounts Officer, Secretariat under Haj Enquiry Committee.

Voted O.	38,400	1,52,000	2,02,942	+50,942	+62,768	—11,826
S. (r) 1,13,600						

Excess mainly occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 22,462) See Note 1.

Also there was an excess of Rs. 10,100 in Bombay under Provincial Banking Enquiry Committee met by reappropriation.

(n) Sanctioned as follows:—25th June, Rs. 4,320; 11th November, Rs. 302; 20th December, Rs. 630; 11th January, Rs. 4,920; 15th January, Rs. 8,936; 7th February, Rs. 1,23,823; 14th February, Rs. 250; 17th February, Rs. 22,632; 8th March, Rs. 1,693; 20th March, Rs. 471; 22nd March, Rs. 4,265; 24th March, Rs. 1,118; 31st March, Rs. 1,500.

(o) Voted by the Legislative Assembly on 25th September, Rs. 10,000; 18th February, Rs. 1,30,500.

(p) Voted by the Legislative Assembly on 25th September, Rs. 1,000; 18th February, Rs. 59,800.

(q) Sanctioned as follows:—25th June, Rs. 1,660; 11th November, Rs. 302; 20th December, Rs. 420; 11th January, Rs. 500; 15th January, Rs. 1,081; 24th January, Rs. 1,309; 7th February, Rs. 23,500; 17th February, Rs. 4,970; 20th February, Rs. 208; 6th March, Rs. 2,167; 11th March, Rs. 180; 20th March, Rs. 486; 22nd March, Rs. 5,508; 24th March, Rs. 2,723; 31st March, Rs. 500.

(r) Voted by the Legislative Assembly on 25th September, Rs. 4,000; 18th February, Rs. 1,09,000.



Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, adjusted withdrawal (or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry — <i>concl'd.</i>					
D. 12.—Other Commissions and Committees— <i>cont'd.</i>					
D. 12. (4).—Grants-in-aid Contributions, etc.					
Non-voted O. .. }	3,090	3,081	—9	..	—9
S. (s) 3,090 }					
Voted O. .. }	1,300	1,170	—130	..	—130
S. (t) 1,300 }					
D. 12. (5).—Other Expenses					
Non-voted O. .. }	8,002	7,987	—15	..	—15
S. (u) 8,002 }					
Voted O. 48,300 }	1,23,900	1,15,300	—8,510	—217	—8,293
S. (v) 75,600 }					
Mainly to saving in the estimates of the Pay and Accounts Officer, Secretariat (Rs 28,263). See Note 1.					
This saving of Rs. 28,263 was counterbalanced by excess Rs. 10,938 in Madras due to printing charges (Rs. 11,000) having been adjusted in March 1930 instead of in April 1930 as originally anticipated and in Bombay (Rs. 8,900) due to expenditure on printing, which could not be correctly estimated until a late stage.					
D. 12. (6).— <i>Deduct—Protable Savings</i>	—10,000	..	+10,000	..	+10,000
Not realised.					
D. 12. (7).— <i>Deduct—Recoveries</i>					
Non-voted . . . . .	..	—11,186	—11,186	..	—11,186
Saving occurred in the Punjab and Burma due to no distinction being made in the budget between voted and Non-voted, when the supplementary grant was obtained. See D. 12 (7) Voted.					
Voted O. .. }	—71,300	—63,828	+7,472	..	+7,47
S. (w) —71,300 }					
See D. 12 (7) Non-voted.					

(s) Sanctioned as follows.—20th December Rs. 100; 7th February Rs. 1,830; 14th February Rs. 125; 17th February Rs. 600; 20th February Rs. 160; 6th March Rs. 240; 11th March Rs. 150; 20th March Rs. 15; 24th March. —Rs. 60.

(t) Voted by the Legislative Assembly on 18th February.

(u) Sanctioned as follows.—29th December, Rs. 300; 13th January, Rs. 1,131; 7th February Rs. 6,247; 6th March, Rs. 230; 24th March, Rs. 44.

(v) Voted by the Legislative Assembly on 25th September Rs. 1,400; 18th February, Rs. 74,200.

(w) Voted by the Legislative Assembly on 19th February.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net real Pro- vision, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Compensations :</b>					
<i>E. 1.—Quit rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad .</i>	25,00,000	25,00,000	..	..	..
<b>E. 2.—Other Compensations</b>					
Non-voted O. 16,700	16,794	14,094	—2,700	..	—2,700
S. (x) 94					
Savings occurred in Bombay due to non-utilisation of provision for certain compensations payable to the Sheikh in Aden, the expenditure thereon having been debited to the Colonial Office					
Voted . . .	38,500	38,176	—324	..	—324
<b>F.—Rents, Rates and Taxes on Central Buildings</b>	1,64,400	2,13,233	+48,833	+48,482	+351
Mainly to excess in the estimates of the Pay and Accounts Officer, Secretariat (about Rs. 53,000) due chiefly to (i) arrear payments for consumption of water and electric current charges in the old Secretariat Buildings (Rs. 20,000), (ii) excess consumption of electric energy in the New Delhi Secretariat and Council Chamber (Rs. 15,000), and (iii) running of 7 sets of electric plant instead of 2 sets as originally provided for (Rs. 17,000).					
<b>G.—Grants-in-aid, contributions, etc.</b>					
Non-voted . . .	3,000	2,668	—332	..	—332
Voted . . .	52,700	52,700	..	..	..
<b>H.—Local Clearing Office :</b>					
<b>H. 1.—Pay of Officers</b>					
O. 3,200	7,127	7,127	..	..	..
S. (y) 3,927					
<b>H. 2.—Pay of Establishments</b>	9,400	9,426	+26	+26	..
<b>H. 3.—Allowances, Honoraria, etc.</b>	1,000	965	—35	..	—35
<b>H. 4.—Contingencies</b>	2,300	1,460	—840	—826	—14
Due chiefly to less expenditure on the hire and repair of furniture (Rs. 400) and on translation fees (Rs. 245).					

(x) Sanctioned on 10th February.

(y) Sanctioned as follows.—2nd October, Rs. 4,127 ; 22nd March,—Rs. 200.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Indian Soldiers' Board :</b>					
<b>I. 1.—Pay of Officers</b>					
<i>O.</i> 2,500 } 2,400		2,400	..	..	..
<i>S. (c)</i> —100 }					
<b>I. 2.—Pay of Establishments .</b>	6,600	7,390	+ 790	+ 800	—10
Mainly to no provision having been made for leave salary and increments.					
<b>I. 3.—Allowances, Honoraria,     etc. . . . .</b>	2,000	2,721	+ 721	+ 730	—9
Provision based on past actuals proved low.					
<b>I. 4.—Other Expenses . . . . .</b>	400	90	—301	—130	—171
Over estimation in the absence of past actuals.					
<b>J.—Miscellaneous and Unforeseen Charges :</b>					
<b>J. 1.—Indian Delegation to     the League of Nations :</b>					
<b>J. 1 (1).—Pay of officers . . . . .</b>	12,000	..	—12,000	—12,000	..
No expenditure was incurred due to the fact that the delegates were either officers whose pay was non-voted or persons to whom no salary was paid.					
<b>J. 1 (2).—Pay of Establish-     ments . . . . .</b>	1,000	..	—1,000	—1,000	..
See J. 1 (1).					
<b>J. 1 (3).—Travelling Expen-     ses</b>					
<i>Non-voted O.</i> .. } 6,056		6,056	..	..	..
<i>S. (a)</i> 6,056 }					
<b>Voted . . . . .</b>	12,000	2,347	—9,653	—9,650	—3
Due to the payment being made to one member only.					
<b>J. 2.—International Labour     Conference :</b>					
<b>J. 2 (1).—Pay of Officers</b>					
<i>Non-voted O.</i> 4,000 } ..		..	..	..	..
<i>S. (b)</i> 4,000 }					
<b>Voted . . . . .</b>	3,000	..	—3,000	—3,000	..
Payments were made in England and finally adjusted in the Home accounts.					

(a) Sanctioned on 27th January.

(a) Sanctioned as follows—24th August, Rs. 6,200 ; 18th March,—Rs. 144.

(b) Sanctioned on 23rd January.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>J.—Miscellaneous and Unforeseen Charges—concl'd.</b>					
<b>J. 2 (3).—Travelling Expenses</b>					
Non-voted O. 4,000	43,000	53,386	+10,386	+12,000	—1,614
S. (a) —4,000					
Voted O. 36,000					
S. (b) 7,000					
A larger number of advisers accompanied the delegates than was originally contemplated.					
<b>J. 2 (4).—Other Expenses</b>					
O. 3,000	5,000	4,000	—1,000	..	—1,000
S. (b) 2,000					
Partly to over-estimation.					
<b>J. 3.—Other Items</b>					
Non-voted O. ..	10,00,292	2,96,889	—3,403	..	—3,403
S. (c) 10,00,292					
Voted O. 6,200	7,200	1,44,120	+1,36,920	+1,37,542	—622
S. (b) 1,000					

Mainly to expenditure of Rs. 1,16,351 in the United Provinces, for which no provision was made in the original estimate; the expenditure represents the liability of the Central Government to the Government of the United Provinces due to wrong allocation of leave salaries in the past. Also excess occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 23,000), due chiefly to (i) adjustment of charges in connection with the deputation of the Right Hon'ble V. S. Sastri to East Africa for which provision was made under Subhead D. 12 (Rs. 19,000) and (ii) the expenditure in connection with the visit of the League of Nations Far Eastern Opium Commission not provided for in the original estimates (Rs. 1,465).

**K.—Other Charges (Including Loss by Exchange on Local Transactions)**

Non-voted O. 2,34,000	30,663	45,049	+14,986	..	+14,986
S. (d) —2,03,937					

Due to the adjustment on account of loss by exchange on local transactions caused by depreciation in the value of krans in Persia. Supplementary appropriation of Rs. 15,000, obtained on 10th February on the basis of actuals proved inadequate.

Voted .. .. .	44,070	79,869	+34,899	+41,373	—6,474
---------------	--------	--------	---------	---------	--------

Mainly to excess in the United Provinces (Rs. 34,900) due to the payment of a claim in respect of a Tanjore Bond.

(a) Sanctioned on 23rd January.

(b) Voted by the Legislative Assembly on 15th February.

(c) Sanctioned as follows—21st January Rs. 162; 31st January Rs. 2,46,521; 12th February Rs. 518; 10th February Rs. 7,70,007; 10th March Rs. 126; 20th March—Rs. 17,972.

(d) Sanctioned as follows—2nd October,—Rs. 4,127; 22nd January,—Rs. 2,14,000; 19th February, Rs. 5,000; 22nd March,—Rs. 810.

Major Head and Subhead	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender	Remainder unadjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
L.—Reserve . . . . .	5,00,000	..	—5,00,000	—4,54,947	—45,053		
See statement of allotments from Reserve appended. (Note 3.)							
Totals	Non-voted	Gross . . . . .	42,02,084	41,63,541	—38,543	..	—38,543
		Deductions . . . . .	..	—11,186	—11,186	..	—11,186
		Net . . . . .	42,02,084	41,52,355	—49,729	..	—49,729
	Voted	Gross . . . . .	22,90,300	20,53,294	—2,37,006	—1,06,230	—1,30,776
		Deductions . . . . .	—71,300	—63,828	+7,472	..	+7,472
		Net . . . . .	22,19,000	19,89,466	—2,29,534	—1,06,230	—1,23,304

## NOTES.

1. The following statement shows the variations in actual expenditure (by subheads) as compared with the final grant for 1929-30 relating to the various Commissions or Committees recorded under Subhead D. 12 in the estimates of the Pay and Accounts Officer, Secretariat :—

Names of Committees.	Subhead D. 12 (1) Voted	Subhead D. 12 (2) Voted	Subhead D. 12 (3) Voted	Subhead D. 12 (5) Voted	Remarks.
	Excess + Saving—	Excess + Saving—	Excess + Saving—	Excess + Saving—	
	Rs.	Rs.	Rs.	Rs.	
	(A)		(A)	(B)	
1. Haj Enquiry Committee.	+17,445	—38	+8,825	—11,803	(A) The Committee continued beyond the sanctioned period. (B) Estimates based on probable requirements proved high.
	(A)	(A)	(A)	(C)	
2. Hides Cess Enquiry Committee.	+2,300	+787	+6,546	—1,481	(C) The report of the Committee was not printed during the year.
	(A)	(A)	(A)	(D)	
3. Primary Education Committee.	+1,220	+6,483	+1,974	—15,705	(D) Due mainly to the provision of the whole of the supplementary grant for the Committee made in 1929-30 under this head.
	(A)	(A)	(A)	(B)	
4. Forestry Committee	+1,050	+1,059	+756	—756	

Names of Committees.	Subhead D. 12 (1) Voted Excess + Saving—	Subhead D. 12 (2) Voted Excess + Saving—	Subhead D. 12 (3) Voted Excess + Saving—	Subhead D. 12 (5) Voted Excess + Saving—	Remarks.
	Rs.	Rs.	Rs.	Rs.	
	(E)	(E)		(A)	(A) The Committee continued beyond the sanctioned period.
5. Auxiliary Committee on the growth of Education.	+1,043	+1,477	+151	+2,866	(E) No provision being made in the original estimates as it was thought that the Committee would complete the enquiry in 1928-29.
	(F)	(F)	(F)	(F)	
6. Indian and Central Areas Banking Enquiry Committee.	+2,217	+981	+2,612	+1,791	(F) More expenditure than originally anticipated.
	(G)	(G)	(G)	(G)	
7. Deputation to East Africa of Right Hon'ble V. S. Sastri.	—10,000	—1,000	—4,600	—3,400	(G) Due to adjustment of charges under "J.—Miscellaneous and Unforeseen charges."
	(H)				
8. Sales of Goods Act Committee.	—4,200	..	+161	..	(H) The Committee finished their deliberations earlier than originally anticipated.
	(I)	(J)	(K)	(K)	
9. Age of Consent Committee.	—258	—1,243	+7,127	+285	(I) Some members joined the Committee later. (J) Reduction in Staff.
					(K) Due mainly to the fact that instead of writing the report at Delhi the Committee proceeded to Mussorie.
			(L)	(M)	
10. Safety of life at Sea.	..	..	—1,090	+500	(L) Due to nonpayment of charges for the inward journey of one of the members who was appointed, on the termination of the Deputation, as a delegate to the International Labour Conference.
					(M) Due to the grant of outfit allowance to the non-official members not provided for in the estimates.
				(N)	
11. Coal Dust Committee	..	..	..	—500	(N) Due to postponement of the experimental work during the year.
Total . .	+10,817	+8,506	+22,462	—28,263	



## NOTES—contd.

2. D. 12.—Other Commissions and Committees. The consolidated charges recorded under the head during 1929-30 are :—

India :—	Rs.
(1) Committee on sale of Goods Act . . . . .	7,991
(2) Haj Enquiry Committee . . . . .	1,91,260
(3) Forestry Committee . . . . .	16,438
(4) Indian delegation to the International Conference for the Revision of the International Convention for the safety of life at Sea . . . . .	5,123
(5) Committee to enquire into the possibility of expansion of Primary Education in the North West Frontier Province and Ajmer-Merwara . . . . .	48,780
(6) Age of Consent Committee . . . . .	1,08,911
(7) Indian Central Banking Enquiry Committee . . . . .	59,818
(8) Hides Cess Enquiry Committee . . . . .	41,606
(9) Auxiliary Committee on the growth of Education . . . . .	15,326
(10) Central Areas Banking Enquiry Committee . . . . .	39,683
	<hr/> 5,34,908
Madras—Provincial Banking Enquiry Committee . . . . .	21,831
Bombay—Provincial Banking Enquiry Committee . . . . .	57,721
Bengal—Provincial Banking Enquiry Committee . . . . .	45,243
United Provinces—Provincial Banking Enquiry Committee . . . . .	29,724
Punjab—Provincial Banking Enquiry Committee . . . . .	10,096
Burma—Provincial Banking Enquiry Committee . . . . .	31,428
Bihar and Orissa—Provincial Banking Enquiry Committee . . . . .	51,470
Central Provinces—Provincial Banking Enquiry Committee . . . . .	63,036
Assam—Provincial Banking Enquiry Committee . . . . .	18,644
Total . . . . .	<hr/> 8,64,114

3. Subhead D.—Voted and Non-voted. The following statement shows the progressive expenditure up to 1929-30 on those Committees, etc., on which there was previous expenditure also :—

	Rs.
(1) Tariff Board . . . . .	14,88,887
(2) Royal Commission on Agriculture . . . . .	11,74,143
(3) Indian Statutory Commission . . . . .	8,01,182
(4) Indian Central Committee . . . . .	4,43,049
(5) Forestry Committee . . . . .	27,425
(6) Indian delegation to the International Conference for the Revision of the International Convention for the safety of life at Sea . . . . .	5,262
(7) Auxiliary Committee on the growth of Education . . . . .	2,09,019
Total . . . . .	<hr/> 41,48,967

4. J.—Miscellaneous and unforeseen charges—J. 3. Non-voted.—The charges adjusted under the Subhead are :—

	Rs.
(a) (i) Adjustment of leave salary under article 183, Audit Code . . . . .	1,88,716
(ii) Adjustment of leave salary of certain officials . . . . .	37,635
(iii) Residual charges of the Indian State Committee . . . . .	246
(iv) Adjustment of leave salary payable by the Central Government to the Government of United Provinces in respect of arrear claims . . . . .	7,70,202
Total . . . . .	<hr/> 9,96,889

NOTES—*contd.*

(b) J. Miscellaneous one unforeseen charges—J. 3—Voted.—The charges adjusted under this Subhead are :—

	Rs.
(i) Adjustment of leave salary payable by the Central Government to the Government of United Provinces in respect of arrear claims . . . . .	1,16,351
(ii) Adjustment of the difference of the 1st and 2nd class passages for six teachers recruited for Sastri College in Durban . . . . .	3,301
(iii) Adjustment of charges in connection with the deputation of the Right Hon'ble V. S. Sastri to East Africa . . . . .	21,557
(iv) Expenditure in connection with the visit of the League of Nations Far Eastern Opium Commission . . . . .	1,465
(v) Other petty items . . . . .	1,446
Total . . . . .	1,44,120

5. *Losses.*—During the year under report, a case of write off for Rs. 49 sanctioned by the Government of India was communicated to the Audit Office and it did not reveal any defect in the system.

6. *Statement showing allotments sanctioned during 1929-30 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, Finance Department (Subhead L.)*

Heads of Account. and subhead.	Province.	Amount.  Rs.	Purpose.
47—Miscellaneous :			
J. 3 . . . . .	United Provinces	1,15,881	To meet the liability of the Central Government to the Government of United Provinces in respect of arrear claims due to wrong allocation of leave salaries in the past.
K. . . . .	..	38,224	To meet the claim preferred by Pandit Radhika Prasad Bapuli in respect of Tanjore Bond No. 308 of 1845.
D. 3 (5) . . . . .	India.	2,000	To meet expenditure in connection with the Royal Commission on Agriculture—other expenses.
D. 11 (5) . . . . .	..	19,000	} To meet charges in connection with Royal Commission on Labour.
J. 2 (3) . . . . .	..	12,000	
D. 12 (1) . . . . .	..	1,000	} To meet expenses in connection with the Forestry Committee.
D. 12 (2) . . . . .	..	1,000	
D. 12 (1) . . . . .	..	18,000	} To meet the expenditure in connection with the Haj Enquiry Committee.
D. 12 (3) . . . . .	..	11,000	

Head of Account. and subhead.	Province.	Amount. Rs.	Purpose.
47—Miscellaneous— <i>contd.</i>			
D. 12 (1) . . . .	India.	6,000	} To meet expenses in connection with the Hides Cess Enquiry Committee.
D. 12 (3) . . . .		5,000	
D. 12 (5) . . . .	..	2,000	To meet expenditure in connection with the deputation of the Right Hon'ble V. S. Srinivasa Sastri, P.C., to East Africa.
D. 12 (3) . . . .	..	7,000	To meet expenses in connection with the Age of Consent Committee.
D. 12 (5) . . . .	..	5,000	To meet expenses in connection with the Committee to enquire into the possibility of expansion of Primary Education in the North West Frontier Province and Ajmer-Merwara.
J. (3) . . . .	..	1,466	To meet the cost of accommodation supplied by the Burma Railways to the League of Nations Far Eastern Opium Commission.
F. . . . .	..	49,376	To meet house-tax and other taxes on Imperial buildings at Simla.
D. 12 (1) . . . .	..	9,000	} To meet expenditure, in connection with the Indian and Central Areas Banking Enquiry Committee.
D. 12 (2) . . . .	..	3,000	
D. 12 (3) . . . .	..	5,000	
D. 12 (5) . . . .	..	4,000	
D. 12 (1) . . . .	Madras.	3,000	} To meet charges in connection with Provincial Banking Enquiry Committee.
D. 12 (5) . . . .	..	7,000	
D. 12 (1) . . . .	Bombay.	7,000	} Ditto.
D. 12 (2) . . . .	..	3,000	
D. 12 (3) . . . .	..	11,000	
D. 12 (1) . . . .	Bengal.	9,000	} Ditto.
D. 12 (2) . . . .	..	5,000	
D. 12 (3) . . . .	..	10,000	



Head of Account. and subhead.	Province.	Amount. Rs.	Purpose.
47—Miscellaneous— <i>contd.</i>			
D. 12 (1) . . .	United Provinces	10,000	} To meet expenditure in connection with the Provincial Banking Enquiry Committee.
D. 12 (2) . . .	..	3,000	
D. 12 (3) . . .	..	10,000	
D. 12 (3) . . .	Punjab	5,000	} Ditto.
D. 12 (5) . . .	..	5,000	
D. 12 (3) . . .	Burma	3,000	Ditto.
D. 12 (1) . . .	Bihar and Orissa	3,000	} Ditto.
D. 12 (2) . . .	..	4,000	
D. 12 (3) . . .	..	3,000	
D. 12 (5) . . .	..	3,000	
D. 12 (1) . . .	Central Provinces	8,000	} Ditto.
D. 12 (2) . . .	..	5,000	
D. 12 (3) . . .	..	12,000	
D. 12 (5) . . .	..	5,000	
D. 12 (1) . . .	Assam	5,000	} Ditto.
D. 12 (3) . . .	..	1,000	
Total . . .		4,54,947*	

\* It will be noticed that during the year under report no allotments were sanctioned by the Finance Department to meet expenses under other Grants.

## IMPORTANT COMMENTS.

*General.*

The non-voted savings under the Grant during 1929-30 represent about 1.1 per cent. of the final appropriation against savings of about 1.7 per cent. in the previous year.

2. In the voted section, the saving during the year under report is about 10 per cent. of the total grant against about 22 per cent. in the previous year.

Out of the saving of Rs. 2,29,534, a sum of Rs. 1,06,230 was surrendered to Government thus reducing the final saving against the total grant to about 5 per cent. during 1929-30.

## GRANT NO. 75.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, with- drawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Customs :</b>					
Non-voted : O. 37,22,000 }	30,21,800	26,95,219	—3,26,581	—20,000	—3,06,581
S.(a)—7,00,200 }					

Mainly to savings in Burma (Rs. 1,75,000) and in Bombay (Rs. 86,650) due to smaller refunds in the closing months.

Voted . . . . . 61,38,000 49,05,937 —12,32,063 —12,23,000 —9,063

Savings in Bombay (Rs. 12,16,600) were due to smaller expenditure than anticipated owing to depression in trade in general, and in the Afghan trade in particular which forms an important factor in these refunds. The net saving of Rs. 12,32,063 includes an excess of Rs. 1,85,788 in the Punjab estimates which remained uncovered and which is explained as due to the refund of Rs. 1,96,372 to the Military Department on account of customs duty on Military Stores imported by Indian States having been adjusted under this head instead of by deduction of receipts under the revenue heads concerned as the year of original credit to revenue was not known to Audit.

**B.—Taxes on Income :****B. 1.—Income-tax:**

O 1,38,95,800 } 1,67,76,200 1,56,63,038 —11,13,162 —5,88,021 —5,25,141  
S (b) 28,80,400 }

Important savings occurred in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta (Rs. 7,06,000) and in Burma (Rs. 3,69,000). In the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta, the actual expenditure amounted to Rs. 35,93,415 against original appropriation of Rs. 34,00,000 and modified appropriation of Rs. 43,00,000. The Commissioner of Income-tax, Bengal explained that the variation as compared with the original appropriation was due to heavy refunds having had to be made in view of the High Court's decision in a particular case, which affected all other cases assessed by the special Income Tax officer. The supplementary appropriation of Rs. 9,00,000 which was obtained on the 6th February proved to be excessive and Rs. 5,00,000 were reappropriated to B. 2, the residual saving being due to refunds being set off against fresh reassessment. In Burma, the saving was due to bills for certain authorised refunds not having been presented before the close of the year.

**(a) Sanctioned as follows :—**

24th August,—Rs. 200 ; 10th January,—Rs. 5,88,000 ; 6th February,—Rs. 90,000 ; 29th March,—Rs. 35,000.

**(b) Sanctioned as follows :—**

10th January, Rs. 10,98,300 ; 28th January,—Rs. 1,800 ; 6th February, Rs. 5,90,900 ; 22nd February,—Rs. 1,000 ; 20th March Rs. 8,85,000.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender.	Remainder unadjusted + or —.
1	Rs.	Rs.	Rs.	Rs.	Rs.

*B.—Taxes on Income—concd.**B. 2.—Super-tax :*

<i>O.</i> 10,50,000	}	27,90,000	28,65,189	+75,189	+5,80,200	—5,05,011
<i>S. (c)</i> 17,40,000						

Mainly to heavy refunds in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments (Rs. 1,85,613); the reappropriation of Rs. 5,00,000 (see subhead B. 1) proved excessive to the extent of Rs. 3,14,387 due to refunds being set off against fresh reassessment.

*C.—Salt :*

<i>Non-voted O.</i> 3,70,000	}	3,32,261	3,25,227	—7,034	+19,801	—26,835
<i>S. (d)</i> 37,739						

The final saving was due mainly to a reappropriation of Rs. 20,000 (included in Rs. 19,801) to this sub head in the Burma circle sanctioned in December 1929 on a consideration of the progress of actuals in the earlier months having proved excessive to the extent of Rs. 16,433.

Voted	.	.	.	1,06,300	1,16,592	+10,292	+25,830	—15,538
-------	---	---	---	----------	----------	---------	---------	---------

Mainly due to excess in the Bombay estimates due to transference of indents from Sambhar to Kharagoda on account of shortage of the supply of salt at Sambhar.

*D.—Stamps :*

<i>O.</i> 73,500	}	76,800	71,154	—5,646	+3,700	—9,346
<i>S. (e)</i> 3,300						

Important savings occurred in the India circle in the estimates of the Ajmer Administration (Rs. 5,775). The actual expenditure amounted to Rs. 4,725 against the original appropriation of Rs. 3,300. To meet the anticipated increase over the original appropriation a reappropriation of Rs. 2,000 was sanctioned by the local Administration on 1st October 1929, and a supplementary appropriation of Rs. 7,300 was applied for in December 1929 and sanctioned on 17th February 1930. The entire amount of the supplementary appropriation was not required. The local Administration explains that it was expected that large expenditure would be incurred during the latter part of the year, when it was too late to surrender the amount to Government.

*(c) Sanctioned as follows :—*

8th November,—Rs. 5,000 ; 10th January, Rs. 15,43,000 ; 6th February, Rs. 2,00,000.

*(d) Sanctioned as follows :—*

10th January,—Rs. 34,000 ; 6th February,—Rs. 5,000 ; 7th March, Rs. 12,660 ; 10th March, Rs. 1,500 ; 20th March,—Rs. 9,899 ; 22nd March,—Rs. 2,000.

*(e) Sanctioned as follows :—*

21st January, Rs. 4,000 ; 17th February, Rs. 7,300 ; 22nd March—Rs. 2,000.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Currency :</b>					
O. 95,400	67,800	63,174	—4,626	..	—4,626
S. (f) —27,600					
Overestimated.					
<b>F.—Receipts in aid of Superannua- tion :</b>					
Non-voted O. 1,800	12,294	11,453	—841	..	—841
S. (g) 10,494					
Voted . . . . .	80,600	75,369	—5,231	—3,107	—2,124
The provision of Rs. 2,000 in the Bombay estimates and of Rs. 3,000 in Delhi remained unutilised as no claim was preferred on this account.					
<b>G.—Miscellaneous Revenue :</b>					
G. 1.—Refunds of Freight Tax . . . . .	2,000	55	—1,945	..	—1,945
Due to fewer claims having been received.					
<b>G. 2.—Other Refunds :</b>					
Non-voted O. 2,00,000	2,47,400	2,47,735	+335	..	+335
S. (h) 47,400					
Voted . . . . .	95,700	1,00,988	+5,288	+51,507	—46,219
Excess mainly on account of refund of lapsed deposits in Ajmer (Rs. 11,000) and adjustment for the first time of the value of lapsed cash orders and unclaimed deposits in Baluchistan (Rs. 16,890), was reduced by savings in the North-West Frontier Province (Rs. 17,733) owing to smaller claims than anticipated, which fact also explains the net saving.					
<b>H.—Other Refunds :</b>					
H. 1.—Opium . . . . .	200	4	—196	..	—196
<b>H. 2.—Land Revenue :</b>					
Non-voted . . . . .	2,900	2,647	—253	—250	—3
Due to less realisation of Land Revenue in 1928-29 than anticipated, 90 per cent. of which is refundable to the Municipal Commission, Bangalore.					
Voted . . . . .	9,300	11,964	+2,664	+3,640	—976
Mainly to the grant of Zamindari Inams in Peshawar not originally anticipated.					

(f) Sanctioned as follows :—

8th February.—Rs. 6,800 ; 24th March.—Rs. 21,000.

(g) Sanctioned as follows :—

8th February, Rs. 9,694 ; 19th February, Rs. 800.

(h) Sanctioned as follows :—

24th August, Rs. 209 ; 29th November.—Rs. 1,500 ; 21st January, Rs. 52,000 ; 8th February.—Rs. 3,300.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds— <i>contd.</i>					
H. 3.—Excise :					
Non-voted O. 67,300 } S (i) 1,070 }	69,370	33,066	—35,304	—8,590	—26,714

Mainly to a saving in Bombay (Rs. 35,800) due to the changed procedure of granting certain refunds by deduction from the cost price of opium at the time of its issue and to the opening of a depot for Ganja in Banaskantha in the latter part of the year.

Voted . . . . .	3,000	8,446	+5,446	+6,839	—1,393
-----------------	-------	-------	--------	--------	--------

Due to certain unexpected payments chiefly in the accounts of the Delhi Civil Administration (Rs. 1,920) and in Baluchistan (Rs. 2,360). The final saving occurred in Central India as the Bhopal Darbar could not arrange to take payment, before the close of the year, of a refund of Rs. 1,330 authorised in December 1929.

#### H. 4.—Forest :

Non-voted O. . . . .	858	857	—1	..	—1
S. (j) 858 }					
Voted . . . . .	2,000	2,753	+753	+1,300	—547

Chiefly to excess in the North-West Frontier Province (Rs. 822) due to refund of court fines and compensation in respect of certain Forests to the Cantonment authority.

#### H. 5.—Registration

Non-voted	3	+3	+10	-7	
Voted	600	599	-1	+318	-319

#### H. 6.—Tributes :

O. 1,15,000 } S. (k) 61,356 }	1,76,350	1,73,074	—276	..	—276
----------------------------------	----------	----------	------	----	------

#### H. 7.—Irrigation Works :

Non-voted . . . . .	1,130	+1,130	+1,600	—470
---------------------	-------	--------	--------	------

Represents refund of house rents to certain officers on the revision of Fundamental Rule 45, not originally anticipated.

Voted . . . . .	468	+468	..	+468
Unforeseen adjustment.				

(i) Sanctioned as follows :—  
21st January, Rs. 870 ; 10th March, Rs. 20.  
(j) Sanctioned on 29th November.  
(k) Sanctioned on 22nd February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Item remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

H.—Other Refunds—*contd.*

## H. 8.—Interest :

Non-voted O. ..	} 59,510	68,288	+8,778	+9,320	—542
S. (I) 59,510					

Represents mainly write back of the amount credited in excess to "XVI—Interest—Central" in previous years instead of to "Loans and Advances by the Central Government" in respect of a certain loan in the Western India States Agency.

Voted . . . . .	10,784	+10,784	+10,320	+464
-----------------	--------	---------	---------	------

Refund of interest to the Port Commissioners, Chittagong (Rs. 3,755) on account of reduction in the rate of interest on the loan taken from the Government of India and remission of interest (Rs. 5,721) on the loan to the Kohat Municipality were not foreseen in the Budget.

## H. 9.—Administration of Justice :

O. 25,500	} 33,400	28,790	—4,610	+4,320	—8,930
S (m) 7,900					

Saving accrued chiefly in the India circle in the accounts of the Ajmer Treasury due mainly to the supplementary appropriation of Rs. 7,500 obtained on the 17th February 1930 by the local Administration having proved excessive to the extent of Rs. 5,808. This factor as well as the saving which eventually accrued in Baluchistan (Rs. 2,122) due partly to over-estimation and partly to adjustment of Rs. 1,200 under subhead "G-2," contributed chiefly to the final saving in column 6. The remaining saving in Ajmer could not be surrendered by the local Administration as sanction to the additional appropriation was received late.

H. 10.—Jails and Convict Settlements . . . . .	1,800	147	—1,653	—111	—1,542
--	-------	-----	--------	------	--------

Overestimated.

## H. 11.—Police.

Non-voted . . . . .	..	35	+35	+35	..
Voted . . . . .	2,200	4,134	+1,934	+1,879	+55

Mainly owing to excess in the North-West Frontier Province (Rs. 1,737) due to the refund of surplus income from cattle pounds in the Dehra-Jaisal Khan District.

H. 12.—Ports and Pilotage . . . . .	10,000	7,362	—2,638	..	—2,638
-------------------------------------	--------	-------	--------	----	--------

Saving occurred mainly in Burma due to inclusion of provision for refunds for coast light dues charged to subhead H. 12 A.

H. 12-A.—Lighthouses and Lightships . . . . .	23,616	+23,616	+32,200	—8,584
---	--------	---------	---------	--------

This subhead was opened after the Demand was voted upon. The estimate for refund of light dues was somewhat high and some bills remained uncashed.

(I) Sanctioned on 8th February.

(m) Sanctioned as follows :—

6th February, Rs. 100 ; 17th February, Rs. 7,500 ; 25th February, Rs. 100 ; 10th March Rs. 200.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds— <i>concl'd.</i>					
H. 13.—Education:	..	156	+156	+150	+6
Represents refund of fees to rejected candidates.					
H. 14.—Medical:					
Non-voted . . . . .	3,500	2,981	—519	—500	—19
Smaller refunds of ration allowance to midwifery pupils in Bangalore.					
Voted . . . . .	4,000	19,859	+15,859	+16,200	—341
Refund to certain officers of 50 per cent. of the fees realised from non-entitled patients treated at the X Ray Institute, Dehra Dun and its branches.					
H. 15.—Public Health . . . . .	7,000	5,034	—1,966	+103	—2,069
Mainly over-estimation.					
H. 16.—Agriculture:					
Non-voted . . . . .	100	64	—36	—25	—11
Voted . . . . .	400	2,980	+2,580	+2,864	—284
Relates mainly to the India circle and was in connection with certain unforeseen adjustment.					
H. 17.—Industries . . . . .	300	10	—290	—250	—40
Smaller refunds than anticipated.					
H. 18.—Miscellaneous Departments . . . . .	5,200	2,411	—2,789	—1,121	—1,668
Mainly to saving (i) in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta (Rs. 1,817) due to less refunds made by the Director of Botanical Survey from sale proceeds of quinine than anticipated and (ii) in the Punjab (Rs. 1,884) due to over-estimation in the provision of Rs. 2,000 made at the instance of the Government of India, Commerce Department.					
H. 19.—Indian Stores Department . . . . .	2,000	374	—1,626	..	—1,626
Smaller refunds than anticipated by the Departmental officer.					
H. 20.—Civil Works:					
Non-voted O. 41,800 } S. (n) 34,055 }	75,255	43,340	—31,915	—1,600	—30,315
Due mainly to savings in the estimates of the Accounts officer, Central Accounts office, P. W. D., Delhi (Rs. 24,898) owing to unavoidable delay in calculation of the rents and unexpected difficulties in working out the refunds. A surrender of Rs. 30,000 was reported to the Finance Department on the 25th March 1930 but remained unaccepted. Saving to the extent of Rs. 4,451 also accrued in the North-West Frontier Province as certain officers did not claim refunds to which they were entitled.					
Voted . . . . .	14,600	14,715	+115	+1,289	—1,174
H. 21.—Stationery and Printing:					
Non-voted . . . . .	..	68	+68	..	+68
Voted . . . . .	74,800	82,149	+7,349	+7,320	+29
Due mainly to the adjustment of outstanding refunds payable by the Central Publication Branch of the share of the sale proceeds of the publications of paying Departments.					

(n) Sanctioned as follows:—

5th November, Rs. 3,000; 19th November, Rs. 1,142; 21st December, Rs. 21,620; 16th January, Rs. 1,360; 14th February, Rs. 3,032; 6th February, Rs. 2,390; 15th February, Rs. 4,937; 17th February, Rs. 134; 20th February Rs. 50; 15th March, Rs. 100; 22nd March,—Rs. 2,851.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —,	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>I.—England</i>					
<i>I. 1.—Taxes on Income.</i>					
O. .. }	986	960	—26	..	—26
S. (o) 986 }					
<i>I. 2.—Civil works,</i>					
O. .. }	1,287	1,287	..	..	..
S. (p) 1,287 }					
<i>J.—Loss or Gain by Exchange</i>	..	21	+21	..	+21
<b>Totals</b> { <i>Non-voted</i> . .	2,37,47,071	2,23,01,800	—14,45,271	..	—14,45,271
{ <i>Voted</i> . .	65,60,000	53,96,906	—11,63,094	—10,65,830	—97,264

(o) Sanctioned on 10th January.

(p) Sanctioned on 6th March.



## IMPORTANT COMMENTS.

*General.*

The following table shows the percentages of savings and excesses both under Voted and Non-Voted sections of the Grant for the last few years :—

	Year.	Appropriation.	Saving—or Excess +	Percentage of variation.
VOTED	1925-26	57,26	+7,96	14
	1926-27	76,04	—6,81	9
	1927-28	75,58	+1,57	2
	1928-29	70,17	—7,51	11
	1929-30	65,60	—11,63	17
NON-VOTED	1925-26	2,15,82	—16,76	7
	1926-27	2,15,53	—11,77	6
	1927-28	1,98,13	—2,45	1
	1928-29	2,27,53	—14,03	6
	1929-30	2,37,47	—14,45	6

The variations under the following sub-heads are mainly responsible for the high percentages of savings or excesses as will appear from the following statistics :—

Subheads	1925-26.	1926-27.	1927-28.	1928-29.	1929-30
A.—Customs :					
Non-voted . . . .	—14,32	—7,00	—2,57	—1,85	—3,27
Voted . . . . .	+3,73	—4,02	+1,06	—8,83	—12,32
B.—Taxes on Income					
Non-voted . . . .	—1,23	—4,41	+53	—11,47	—10,38

In a grant like this accurate estimating is admittedly difficult, as the expenditure is of a fluctuating nature, but the large variations under the above sub-heads for the last few years would seem to indicate defective control.

*Relaxation of the time limit for sanctioning additional funds in the case of non-voted refunds.*

2. As a result of the recommendations of the Committee on Public Accounts in paragraph 55 of the Report on the accounts of 1927-28, the Government of India have ruled that there should be no time limit for the acceptance and sanctioning of reappropriations, provided that the orders are actually passed within the financial year.

## GRANT No. 76—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with the NORTH-WEST FRONTIER PROVINCE.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Direct Demands on the Revenue:</b>					
Land Revenue: { Non-voted .	31,250	26,111	—5,139	—5,353	+214
{ Voted .	4,91,000	4,34,145	—53,855	—51,833	—5,022
<b>II.—Direct Demands on the Revenue:</b>					
Forest: { Non-voted .	37,000	37,992	+992	+2,264	—1,272
{ Voted .	8,63,000	8,02,227	—60,773	—41,044	—9,729
<b>III.—Other Direct Demands on the Revenue:</b>					
Non-voted . . .	15,000	14,251	—749	..	—749
Voted { Gross .	6,26,970	6,18,961	—8,009	—2,509	—5,500
{ Deductions .	—13,970	—7,910	+6,060	+6,060	+60
{ Net . . .	6,13,000	6,11,051	—1,949	+3,491	—5,440
<b>IV.—Other Expenditure financed from Ordinary Revenues:</b>					
	57,000	66,799	+9,799	+11,024	—1,225
<b>V.—General Administration:</b>					
{ Non-voted .	5,00,000	5,06,793	+6,793	+5,888	+905
{ Voted .	13,16,000	13,16,928	+928	+3,182	—2,254

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS, ETC.—LAND REVENUE.

Voted.—Savings mainly occurred under B. 2. (Rs. 21,553), B. 4 (Rs. 9,500) and B. 5 (Rs. 9,341) due to the postponement of settlement operations in the Bannu District.

## ACCOUNT II.—DIRECT DEMANDS, ETC.—FOREST.

Voted.—Savings occurred under B.—Conservancy and Works (Rs. 30,34<sup>5</sup>) and C. 4 (Rs. 11,652). In the former case the savings were partly due to economy to meet inevitable demands under other heads (Rs. 22,378) and partly to incompletion within the year of the work of collection of Kagan Timber washed away by flood, and in the latter case due to the charges on the working of the Upper Swat D. odar Forest having been allocated to 29—Political.

## ACCOUNT IV.—OTHER EXPENDITURE, ETC.

Excess of Rs. 9,926 occurred under "A. 1—Works" due to heavy expenditure on repairs necessitated by floods



Accounts	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>VI.—Administration of Justice :</b>					
{ <i>Non-voted</i> . . . . .	1,07,000	1,26,679	+19,679	+19,681	+198
{ <i>Voted</i> . . . . .	6,57,000	6,44,082	—12,918	+10,110	—23,028
<b>VII.—Jails and Convict Settlements :</b>					
<i>Non-voted</i> . . . . .	1,000	900	—100	..	—100
{ <i>Gross</i> . . . . .	8,23,000	8,36,516	+13,516	+894	+12,022
{ <i>Deductions</i> . . . . .	—14,000	—14,000	..	..	..
{ <i>Net</i> . . . . .	8,09,000	8,22,516	+13,516	+894	+12,022
<b>VIII.—Police :</b>					
<i>Non-voted</i> . . . . .	2,21,000	2,28,552	+7,552	+10,000	—2,448
{ <i>Gross</i> . . . . .	27,30,400	27,21,180	—9,220	—1,002	—8,218
{ <i>Deductions</i> . . . . .	—3,400	—3,370	+30	..	+30
{ <i>Net</i> . . . . .	27,27,000	27,17,810	—9,190	—1,002	—8,188
<b>IX.—Ecclesiastical</b> . . . . .	82,000	81,281	—719	—2,260	+1,541
<b>X.—Political</b> . . . . .	24,62,742	24,37,502	—25,240	+732	—26,972
<b>XI.—Frontier Watch and Ward :</b>					
{ <i>Gross</i> . . . . .	96,33,763	95,81,831	—51,932	—29,994	—21,938
{ <i>Deductions</i> . . . . .	—70,720	—70,712	+8	..	+8
{ <i>Net</i> . . . . .	95,63,043	95,11,119	—51,924	—29,994	—21,930
<b>XII.—Education :</b>					
{ <i>Non-voted</i> . . . . .	50,000	50,260	+260	+1,034	—764
{ <i>Voted</i> . . . . .	19,70,000	19,26,731	—43,269	—25,000	—18,269
<b>XIII.—Medical :</b>					
{ <i>Non-voted</i> . . . . .	99,000	90,145	—8,855	—2,777	—6,678
{ <i>Voted</i> . . . . .	4,38,000	5,26,759	+88,759	+19,136	—7,723
<b>XIV.—Public Health :</b>					
{ <i>Non-voted</i> . . . . .	9,000	12,112	+3,112	+3,266	—146
{ <i>Voted</i> . . . . .	1,00,000	93,187	—6,813	—5,700	—1,113

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

A.—Law Officers.—The excess of Rs. 10,257 against the original provision of Rs. 39,000 was due to increase in the number of Civil and Criminal cases (Rs. 7,000) and enhanced rates of mileage and daily allowance in Abbottabad Tahsil (Rs. 3,000).

C. 1.—*Non-voted*.—Excess of Rs. 21,072 against the appropriation of Rs. 22,670 was due to the posting of non-voted officers in place of voted incumbents.

C. 1.—*Voted*.—Saving of Rs. 24,698 occurred against allotment of Rs. 1,78,700 due to reason given against C. 1.—*Non-voted*.

## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

*Voted*.—An increase of Rs. 26,016, occurred under "A. 4.—Dietary Charges" due to increase in the jail population. A saving of Rs. 13,879 under A. 7 was due to fewer prisoners having been transferred to jails of other Provinces.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.

A. 1 (11) The actual expenditure amounted to Rs. 59,182 against the appropriation of Rs. 78,058 resulting in a saving of Rs. 18,876 which was chiefly due to curtailment of expenditure owing to a very peaceful year on the Frontier Constabulary Borders.

## ACCOUNT XII.—EDUCATION.

Subhead B.—The saving of Rs. 24,963 against the grant of Rs. 2,29,000 was due to the grant to the Vedae Bharti College, Dehra Ismail Khan, not having been paid.

## ACCOUNT XIII.—MEDICAL.

B. 6—The excess of Rs. 91,990 against the Allotment of Rs. 1,56,770 was due to special grants-in-aid having been sanctioned to the Provincial Hospital, Feshawar (Rs. 81,000).



Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —			
	Rs.	Rs.	Rs.	Rs.	Rs.			
<b>XV.—Agriculture, Scientific and Miscellaneous Departments and Industries :</b>								
{ Non-voted .	10,000	7,847	—2,153	—2,231	+78			
{ Voted .	2,11,000	1,92,507	—18,493	—16,776	—1,717			
<b>XVI.—Miscellaneous</b> . . .	60,000	80,060	+11,060	—1,882	+12,942			
<b>XVII.—Reduction made by the Legislative Assembly</b> . . .	—100	..	+100	..	+100			
<b>Totals.</b> {	{	Gross .	1,32,58,755	1,32,02,256	—56,499	..	—56,499	
		Deductions .	—70,720	—70,712	+8	..	+8	
		{ Net .	1,31,88,035	1,31,31,544	—56,491	..	—56,491	
		{	Gross .	1,03,42,270	1,02,60,082	—82,188	—31,000	—51,188
			Deductions .	—31,370	—25,280	+6,090	+6,000	+90
			{ Net .	1,03,10,900	1,02,34,802	—76,098	—25,000	—51,098

## ACCOUNT XV.—AGRICULTURE, ETC.

I. 2.—The saving of Rs. 11,171 against grant of Rs. 31,523 was due mainly to late entertainment of staff.

I. 3.—The saving of Rs. 4,862 against grant of Rs. 20,231 was due to postponement of less urgent expenditure in view of financial stringency.

## ACCOUNT XVI.—MISCELLANEOUS.

Sub-head B.—The excess of Rs. 16,239 against the allotment of Rs. 53,500 was mainly due to double payment to the District Board Hazara, recovered in 1930-31. (Rs. 11,700).

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Charges of Administration :</b>					
A. 1.—Pay of Officers	3,000	..	—3,000	—3,000	..
Due to the non-entertainment of the officer for forest conservancy of Buner Border.					
A. 2.—Pay of Establishments	17,240	13,926	—3,414	—3,000	—414
Due mainly to the non-entertainment of the staff for forest conservancy of Buner Border.					
A. 3.—Other charges	13,760	21,419	+7,659	+10,192	—2,533
The variation is explained by the Pay and Accounts Officer as follows :—					
Due to Rs. 14,282 having been drawn for expenditure on compensation for Forest Conservancy of Buner Border to avoid a lapse of the budget grant. This was not spent but was retained in Revenue Deposit till January 1931, when it was refunded at the instance of the Pay and Accounts Officer. The reappropriation proved excessive.					
<b>B.—Survey and Settlement :</b>					
B. 1.—Pay of Officers :					
Non-voted O. 19,950	12,200	4,034	—8,166	—8,166	..
S. (a)—7,750					
Due mainly to the non-utilisation of the provision made for the Settlement Officer, Peshawar, who proceeded on leave out of India in April 1929.					
Voted . . . . .	11,320	9,431	—1,889	—639	—1,250
Due to the postponement of settlement operations in the Bannu District (Rs. 5,720) partly counterbalanced by an excess expenditure of Rs. 3,831 in the Peshawar and Dera Ismail Khan districts owing to the extension of settlement period.					
B. 2.—Pay of Establishments	86,220	64,667	—21,553	—18,571	—2,982
Due mainly to the postponement of settlement operations in the Bannu District (Rs. 33,320) counterbalanced by an increased expenditure owing to the extension of Peshawar and Dera Ismail Khan Settlement (Rs. 11,767).					
B. 3.—Allowances, Honoraria, etc. :					
Non-voted O. 2,050	1,050	4,703	+3,653	+2,513	+540
S. (b)—1,000					
Due to less expenditure under travelling allowance (Rs. 787) on account of Settlement Officer having proceeded on leave, more than counterbalanced by an expenditure of Rs. 4,440 under "cost of passages," for which no provision was made at the time of budgeting.					
Voted . . . . .	24,460	20,085	—4,375	—6,297	+1,922
Due to the postponement of settlement operations in the Bannu District (Rs. 13,826) partly counterbalanced by an increased expenditure on account of extension of Peshawar and Dera Ismail Khan Settlement (Rs. 9,451).					

(a) Sanctioned as follows—1st January, —Rs. 6,500 ; 28th January, —Rs. 1,250

(b) Sanctioned on 28th January.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
<b>B.—Survey and Settlement—<i>concl'd.</i></b>	Rs.	Rs.	Rs.	Rs.	Rs.
B. 4.—Supplies and Services . . .	9,500	..	—9,500	—9,500	..
Due to the postponement of Settlement operation on Bannu District.					
B. 5.—Contingencies . . .	18,500	9,159	—9,341	—9,376	+35
See B.—4.					
<b>C.—Land Records:</b>					
C. 1.—Pay of Establishments . . .	2,65,178	2,60,582	—4,596	—4,000	—596
C. 2.—Allowances, Honoraria, etc. . . . .	24,220	21,378	—2,842	—5,042	+2,200
Mainly under travelling allowance (Rs. 1,116) and compensation for dearness of food (Rs. 1,726). These savings were later over estimated.					
C. 3.—Supplies and Services, and Contingencies . . .	7,602	4,955	—2,647	—2,600	—47
Due to the curtailment of less urgent expenditure in favour of unavoidable expenditure.					
<b>D.—Miscellaneous:</b>					
Non-voted . . .	18,000	17,374	—626	..	—626
Voted . . .	10,000	8,643	—1,357	..	—1,357
Due to nondrawal of certain pensions.					
Totals . . .					
Non-voted . . .	31,250	26,111	—5,139	—5,353	+214
Voted . . .	4,91,000	4,31,145	—59,855	—51,833	—8,022



## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—General Direction—</b>					
Share of the cost of the Chief Conservator and his staff paid to the Punjab Government:					
Non-voted . . . . .	700	284	—416	—415	—1
Due to less touring by the Chief Conservator of Forest, Punjab and North West Frontier Provinces.					
Voted . . . . .	200	82	—118	..	—118
See A.—Non-voted.					
Conservancy and Works . . . . .	6,50,000	6,10,655	—39,345	—27,768	—2,577
Due to economy to meet inevitable demands under other heads (Rs. 22,378) and the balance to incompletion within the year of the work of collection of Kagan Timber washed away by flood.					
<b>C.—Establishments:</b>					
C. 1.—Pay of Officers:					
Non-voted . . . . .	11,000	11,593	+593	+2,229	—1,634
Appointment of a special Deputy Conservator of Forests.					
Voted . . . . .	23,000	22,858	—142	..	—142
C. 2.—Pay of Establishments . . . . .	81,850	78,250	—3,600	—136	—3,464
C. 3.—Grants-in-aid, Contributions, etc. . . . .	400	1,165	+765	..	+765
The transfer of an officer from the Punjab after the budget was framed.					
C. 4.—Other Charges:					
Non-voted . . . . .	5,900	5,674	—226	+450	—676
The reappropriation of Rs. 450, sanctioned in February and March proved unnecessary					
Voted . . . . .	57,450	45,708	—11,652	—10,120	—1,532
Due to the charges on the working of the Upper Swat Deodar Forests having been allocated to 29. Political (Rs. 15,122) partly counterbalanced by excess on account of adjustment of bills relating to printing charges of forms of previous year.					
<b>D.—Interest on Forest Capital Outlay.</b>	19,000	18,392	—608	..	—608
<b>E.—Capital Outlay on Forests charged to Revenue:</b>					
Non-voted . . . . .	..	382	+382	..	+382
Due to the <i>pro rata</i> distribution of the establishment charges which was not anticipated at the time of Budgeting.					
Voted . . . . .	37,000	35,584	—1,416	—3,020	+1,604
The reduction of Rs. 3,020 by reappropriation sanctioned in January and March, 1930 proved excessive.					
<b>Totals</b>					
Non-voted . . . . .	37,000	37,993	+993	+2,264	—1,272
Voted . . . . .	8,53,000	8,02,217	—50,773	—41,044	—9,729

## ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender, + or —.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	{Ra.	Ra.
<b>A.—Excise: District Executive Es- tablishment :</b>					
<b>A. 1.—District Establishment :</b>					
A. 1 (1).—Pay of Officers . . . . .	4,900	4,900	..	..	..
A. 1 (2).—Pay of Establish- ments . . . . .	41,244	40,749	—495	—164	—331
A. 1 (3).—Other Charges . . . . .	32,613	30,426	—2,187	+1,574	—3,761
Mostly under rewards due to decrease in the smuggling of illicit drugs (Ra. 1,895). The re-appropriation was made to meet expenditure on travelling allowance which did not materialise to the full extent anticipated.					
A. 1 (4).— <i>Deduct</i> —Amount re- covered from the Punjab Government . . . . .	—6,000	..	+6,000	+6,000	..
Discontinuance of the annual contribution by the Punjab Government towards the maintenance of the additional preventive excise staff of the Province.					
<b>A. 2.—Bonded Warehouse Es- tablishment :</b>					
A. 2 (1).—Pay of Establish- ments . . . . .	4,993	4,959	—34	..	—34
A. 2 (2).—Other Charges . . . . .	950	861	—89	..	—89
A. 2 (3).—Compensations . . . . .	15,000	15,000	..	..	..
A. 2 (4).— <i>Deduct</i> —Amount Recovered from the Punjab Government . . . . .	—7,970	—7,010	+960	..	+60
A. 3.—Cost of Opium Supplied to Excise Department . . . . .	48,270	47,119	—1,151	..	—1,151
A. 4.—Charges paid to the Punjab Government for loss of still head duty . . . . .	4,07,000	4,07,000	..	..	..
A. 5.—Charges paid to the United Provinces Government for loss of still head duty . . . . .	40,000	40,000	..	..	..

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net respro- priation, withdrawal or surrender. + or —.	Remainder un- adjusted
--------------------------	----------------------	---------------------	--------------------	--	------------------------

**B.—Stamps:**

B. 1.—Pay of Establishments .	886	732	—154	..	—154
B. 2.—Other Charges :					
<i>Non-voted</i> .	15,000	14,251	—749	..	—749
<i>Voted</i> .	16,114	12,766	—3,348	—3,824	+476

Due mainly to the charges on account of carriage of stamp boxes, etc., having been debited to Posts and Telegraphs Department.

The system was within the knowledge of the controlling officer at the time of preparing the budget estimate but the allotment being a contract one no reduction on this account was proposed.

C.—Registration:

C. 1.—Pay of Establishments .	8,580	8,592	+12	+450	—438.
C. 2.—Other Charges . . .	6,420	5,857	—563	—545	—18.

Totals	{	Non-voted	16,000	14,51	-749	-	-749	
		Voted	Gross	6,28,970	6,18,961	-8,009	-2,509	-5,600
			Deductions	-13,970	-7,910	+6,060	+6,000	+60
			Net	6,13,000	6,11,051	-1,949	+3,491	-5,440



## ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works: Works for which neither Capital nor Revenue Accounts are kept—in Charge of Civil Officers:</b>					
A. 1.—Works . . . .	35,000	44,926	+5,926	+11,000	—1,074
Due to heavy expenditure on repairs to minor Irrigation works damaged by the floods.					
A. 2.—Pay of Officers . . . .	4,800	4,715	—85	..	—85
A. 3.—Pay of Establishments . . . .	10,120	10,475	+355	..	+355
A. 4.—Other Charges . . . .	7,080	6,683	—397	+24	—421
Total . . . . .	57,000	66,799	+9,799	+11,024	—1,225

## ACCOUNT V.—GENERAL ADMINISTRATION.

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdr or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Chief Commissioner :</b>					
A. 1.—Salary of the Chief Commissioner	66,000	65,926	—74	..	—74
A. 2.—Fixed Travelling Allowance . . . . .	3,000	3,289	+289	+289	..
Due to change in incumbents.					
A. 3.—Sumptuary Allowance . .	6,000	6,000	..	..	..
A. 5.—Staff and Household :					
A. 5 (1).—Pay of Officers :					
Non-voted . . . . .	11,700	10,684	—1,016	—1,000	—16
Voted . . . . .	9,100	7,543	—1,557	..	—1,557
A. 5 (2).—Pay of Establishments	12,400	11,540	—860	—926	+66
A. 5. (3).—Other Charges . .					
Non-voted . . . . .	2,500	1,624	—676	—589	—87
Under travelling allowance and was due to less touring by the Personal Assistant to the Chief Commissioner.					
Voted . . . . .	15,100	18,951	+3,851	+1,316	+2,535
Payment of custom duty and freight charges on the motor cars purchased for the Chief Commissioner (Rs. 2,419) and the balance to increased expenditure on account of the move of office from Nathiagali to Peshawar by longer route on account of flood damages.					
A. 6.—Tour expenses					
O. 54,000	} 31,846	32,744	+898	..	+898
S. (a)—22,154					
A. 7.—English charges (High Commissioner) on Stores.					
O. ..	} 22,000	21,438	—562	..	—562
S. (a) 22,000					
A. 8.—Loss or gain by exchange—					
O. ..	} 154	225	+71	..	+71
S. (a) 154					
See paragraph 48, Chapter III of the Report.					
<b>B.—Secretariat :</b>					
B. 1.—Pay of Officers :					
Non-voted . . . . .	38,100	40,378	+2,278	+1,280	+1,098
Partly due to the appointment of an Officer on Special Duty (Rs. 1,280).					
Voted . . . . .	16,000	14,778	—1,224	..	—1,224
B. 2.—Pay of Establishments . .	94,904	90,090	—4,214	—4,033	—181

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender. + or —.	Remainder un- adjusted, + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>B.—Secretariat—<i>contd.</i></b>					
B. 3.—Allowances, Honoraria, etc.:					
Non-voted . . . . .	2,000	6,344	+6,344	+6,680	—336
On account of cost of passages of Secretary and Under Secretary,					
Voted . . . . .	10,240	11,014	+774	+1,742	—968
There was increased expenditure on account of the move of office from Nathiagali to Peshawar by a longer route on account of flood damages.					
B. 4.—Supplies and services and contingencies . . . . .	47,256	48,893	+1,637	+1,601	+36
See B. 3.—Voted,					
<b>C.—Local Fund Audit Charges paid to the Audit Department . . . . .</b>	9,000	11,553	+2,553	..	+2,553
The actual cost of the Staff has been debited under this head whereas the provision was based on the basis of actuals.					
<b>D.—Revenue Commissioner :</b>					
D. 1.—Pay of Officers :					
Non-voted . . . . .	36,000	48,613	+12,613	+12,614	—1
The leave salary of the late Revenue Commissioner was paid in India whereas provision was made in the Home Estimates.					
Voted . . . . .	15,860	15,553	—307	..	—307
D. 2.—Pay of Establishments . . . . .	75,408	73,327	—2,081	—1,500	—581
D. 3.—Other Charges :					
Non-voted . . . . .	4,600	3,589	—1,020	—1,019	—1
Non-utilisation of the provision for cost of passage of an officer.					
Voted . . . . .	34,132	29,263	—4,866	—1,167	—3,699
Due to (i) economy in contingent expenditure (Rs. 2,800), (ii) less touring by the Revenue Commissioner and his staff (Rs. 1,272) and the balance is under bill journey allowance.					
<b>E.—District Establishment</b>					
E. 1.—Pay of officers :					
Non-voted . . . . .	2,39,600	2,24,805	—14,795	—12,743	—2,052
Voted . . . . .	1,44,884	1,48,150	+3,266	+5,248	—1,980
Due to change of incumbents.					
E. 2.—Pay of General Establishment . . . . .	2,39,142	2,32,501	—6,641	—1,030	—5,611
E. 3.—Pay of Treasury Establishment . . . . .	48,304	44,577	—3,727	—600	—3,127



ACCOUNT V.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	R
<b>E.—District Establishment :—<i>concl'd.</i></b>					
E. 4.—Pay of Sub-Divisional Establishments . . . . .	1,66,023	1,70,245	+2,222	+4,622	—2,400
Appointment of additional temporary staff.					
E. 5.—Pay of Other Establish- ments . . . . .	41,751	40,867	—884	+151	—1,035
E. 6.—Travelling Allowances : Non-voted . . . . .	25,000	28,434	+3,434	+1,876	+1,558
Due to a part of expenditure relating to the last year being paid during this year and to change of incumbents.					
Voted . . . . .	75,000	78,460	+3,460	+2,252	+1,208
Due partly to enhanced rates of travelling allowance in the Abbottabad and Mansehra Tahsils and partly to frequent touring in the Peshawar District.					
E. 7.—Other Allowances, Hono- raria, etc. :					
Non-voted . . . . .	11,400	9,888	—1,512	—1,500	—12
Non-utilisation of provision for the medical treatment of British officers.					
Voted . . . . .	82,560	72,846	—9,714	+480	—10,194
Low prices of food grain (Rs. 1,280), smaller expenditure on rewards (Rs. 981) and the balance due to decrease in copying work owing to slackness of business. The net reappropriation aggregating Rs. 480 sanctioned on different dates proved unnecessary.					
E. 8.—Supplies and Services . . . . .	2,900	963	—1,937	—920	—1,017
Mainly to non-purchase of new tents (Rs. 1,400).					
E. 9.—Contract Contingencies . . . . .	1,34,480	1,26,461	—8,019	—3,197	—4,822
Due to certain charges relating to contract contingencies having been debited to other contingencies.					
E. 10.—Other Contingencies . . . . .	53,956	59,252	+5,296	—855	+6,151
The excess was enhanced to Rs. 6,151 by net reappropriation of Rs. 855 sanctioned on different dates.					
E. 11.—Grants-in-aid, Contribu- tions, etc. . . . .	..	421	+421	..	+421
No expenditure was anticipated.					
E. 12.—Deduct—Probable savings —25,000 ..	—25,000	..	+25,000	..	+25,000
Almost realised.					
<b>F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. . . . .</b>	10,000	9,500	—500	..	—500
<b>Totals</b> . . . . .					
Non-voted . . . . .	5,60,000	5,66,793	+6,793	+5,558	+905
Voted . . . . .	13,16,000	13,16,928	+928	+3,182	—2,254

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Law Officers (Fees to Pleaders and Other Charges)</b>					
	33,000	49,257	+10,257	+9,410	+847
Due to (i) increase in the number of Civil and Criminal Cases (Rs. 7,000) and (ii) enhanced rates of daily and mileage allowance in Abbottabad Tahsil (Rs. 3,000).					
<b>B.—Judicial Commissioner :</b>					
<b>B. 1.—Pay of Officers :</b>					
<i>Non-voted</i>	75,000	75,295	+295	+295	..
<i>Voted</i>	8,150	7,698	—452	..	—452
<b>B. 2.—Pay of Establishments</b>	33,030	37,782	—278	—200	—78
<b>B. 3.—Other Charges :</b>					
<i>Non-voted</i>	1,100	1,897	+797	—94	+891
Due to non-anticipation of the cost of passage of a member of an officer's family.					
<i>Voted</i>	12,000	11,625	—1,065	—925	—140
Mainly due to economy in contingent expenditure (Rs. 1,751).					
<b>C.—Civil and Sessions Courts :</b>					
<b>C. 1.—Pay of Officers :</b>					
<i>Non-voted</i>	22,900	43,672	+21,072	+21,900	—128
Due to the posting of officers whose pay was non-voted as District Judges.					
<i>Voted</i>	1,78,700	1,54,002	—24,698	—7,000	—17,698
<i>See C. 1. Non-voted.</i>					
<b>C. 2.—Pay of Establishments</b>	1,68,400	1,65,293	—3,107	—2,756	—351
<b>C. 3.—Allowances, Honoraria, etc. :</b>					
<i>Non-voted</i>	5,300	5,114	—3,186	—1,920	—1,266
Mainly due to the provision for cost of passages (Rs. 4,790) remaining unutilised.					
<i>Voted</i>	26,780	29,557	+2,777	+3,227	—450
Due to (i) increase in the rates of travelling allowance in the Abbottabad Tahsil and frequent touring of a Judicial Extra Assistant Commissioner (Rs. 1,337), (ii) appointment of a Divisional and Session Judge (Rs. 935) and (iii) supply of judgment copies to the accused (Rs. 505).					



ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*concl.*

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net resipro- cation, withdrawal or surrender. + or —.	Remainder un- adjusted
<b>C.—Civil and Sessions Courts—<i>concl.</i></b>					
C. 4.—Contingencies Mainly due to economy in contingent expenditure.	26,220	24,840	—1,380	—1,060	—330
C. 5.— <i>Grants in-aid, Contribu- tions, etc.</i>	..	701	+701	..	+701
Expenditure not anticipated.					
<b>D.—Criminal Courts:</b>					
D. 1.—Pay of Establishments .	14,276	19,590	+5,314	+5,524	—210
Extra establishment was entertained for the courts of new Honorary Magistrates.					
D. 2.—Section Writing Charges	37,250	24,514	—12,736	—12,297	—439
Due to supply of copies to the Public prosecutor in certain cases of judgment <i>gratis</i> by the Judicial Commissioner.					
D. 3.—Allowances, Honoraria, etc. . . . .	7,350	8,332	+982	+976	+6
The utilization of the services of the Government Examiner of questioned documents in more cases than anticipated accounts for the increase.					
D. 4.—Diet and Road Money of Witnesses . . . . .	58,249	70,878	+12,629	+13,551	—922
Due to the increased number of criminal cases,					
D. 5.—Expenses of Jirgas .	39,400	38,679	—721	+1,500	—2,521
The saving was augmented owing to non-payment of certain bills on account of late receipt of sanction of extra appropriation. See comments.					
D. 6.—Other Contingencies .	2,475	2,035	—440	—150	—290
Totals .					
{ Non-voted .	1,07,000	1,26,679	+19,679	+19,431	+198
{ Voted .	6,57,000	6,44,082	—12,918	+10,110	—23,028



## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Jails :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . . .	1,000	900	—100	..	—100
<i>Voted</i> . . . . .	29,230	26,907	—2,323	—1,495	—828
A. 2.—Pay of Establishments .	1,79,260	1,80,733	+1,473	+2,600	—1,127
A. 3.—Allowances, Honoraria, etc. . . . .	12,370	10,403	—1,967	—740	—1,227
Fewer transfers among the jail staff.					
A. 4.—Dietary Charges . . . . .	2,59,650	2,85,666	+26,016	+14,900	+11,107
Increase in the Jail population. The excess was not met by reappropriation by the Controlling Officer under the misapprehension that the amount shown against the Sub-head A. 8. was to be deducted from this head.					
A. 5.—Other Supplies . . . . .	1,84,290	1,87,561	+3,271	—610	+3,881
Due to (i) more expenditure on electric current in Peshawar Jail than anticipated (Rs. 1,506) and (ii) adjustment of Rs. 1,469 on account of English medicines supplied by the Military Department for 1930-31 in 1929-30.					
A. 6.—Contingencies . . . . .	22,200	20,985	—1,215	—1,150	—65
Due to strict economy.					
A. 7.—Charges paid to other Governments for maintenance of prisoners . . . . .	36,000	22,121	—13,879	—12,620	—1,259
Due mainly to less number of North-West Frontier Province prisoners being transferred to Jails of other Provinces.					
A. 8.— <i>Deduct</i> —Cost of convict labour supplied to Jail Press . . . . .	—14,000	—14,000	...	...	..
<b>B.—Jail Manufacture :</b>					
B. 1.—Pay of Establishments . . . . .	250	180	—70	..	—70
B. 2.—Other Charges . . . . .	99,750	1,01,960	+2,210	..	+2,210
Totals { <i>Non-voted</i> . . . . .	1,000	900	—100	..	—100
{ <i>Gross</i> . . . . .	8,23,000	8,36,516	+13,516	+894	+12,622
{ <i>Deductions</i> . . . . .	—14,000	—14,000	..	..	..
{ <i>Net</i> . . . . .	8,09,000	8,22,516	+13,516	+894	+12,622

## ACCOUNT VIII.—POLICE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted. + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence:</b>					
A. 1.—Pay of Officers:					
<i>Non-voted</i> . . . . .	48,000	44,578	—3,422	—3,400	—22
A. 2.—Pay of Establishments . . . . .	22,400	23,114	+714	+1,100	—386
Revision of pay of the police establishment.					
A. 3.—Other Charges:					
<i>Non-voted</i> . . . . .	3,200	2,949	—251	—50	—201
Voted . . . . .	44,350	42,956	—1,394	+500	—1,894

The re-appropriation was made on 22nd March in anticipation of expenditure on a telephone line which could not be taken.

A. 4.—Grants-in-aid Contributions, etc . . . . .	1,800	1,945	+145	+140	+5
--	-------	-------	------	------	----

**B.—District Executive Force—District Police:**

**B. 1.—Pay of Officers:**

<i>Non-voted</i> . . . . .	1,12,900	1,22,773	+9,873	+10,000	—127
----------------------------	----------	----------	--------	---------	------

Due to three extra assistant Superintendents of Police, having been employed during the course of year (Rs. 2,314) and the balance is due to the lump sum provision not having materialised.

Voted . . . . .	75,400	71,432	—3,968	..	—3,968
-----------------	--------	--------	--------	----	--------

B. 2.—Police Force . . . . .	18,28,695	17,87,781	—40,914	—25,200	—15,714
B. 3.—Mounted Police . . . . .					
B. 4.—Office Establishments . . . . .					

Due to vacancies.

B. 5.—Travelling Allowance . . . . .					
<i>Non-voted</i> . . . . .	14,000	16,535	+2,535	+2,600	—65

Under travelling allowance in connection with His Excellency the Viceroy's visit.

Voted . . . . .	89,100	92,628	+4,528	+2,000	+2,528
-----------------	--------	--------	--------	--------	--------

Due to an increase (i) in the rates of travelling allowance in the Hazara district and (ii) as in non-voted above.

**B. 6.—Other Allowances, Honoraria, etc.:**

<i>Non-voted</i> . . . . .	5,800	3,900	—1,900	—1,500	—400
----------------------------	-------	-------	--------	--------	------

Due mainly to the provision for special pay of Superintendent of Police having been wrongly made under this head.

Voted . . . . .	2,01,873	1,94,684	—7,189	+11,797	—18,986
-----------------	----------	----------	--------	---------	---------

The savings under the various detailed heads of this primary unit could not be anticipated before the close of the year. The re-appropriation sanctioned on different dates was made to meet the excess under carriage of constabulary (Rs. 7,000) and cost of railway warrants (Rs. 8,000).

ACCOUNT VIII.—POLICE—*contd.*

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—District Executive Force—District Police—<i>contd.</i></b>					
B. 7.—Clothing . . . .	1,23,510	1,22,838	—672	—175	—497
B. 8.—Arms and Ammunitions	25,000	31,137	+6,137	+8,500	—2,363
Due to more arms than expected having been condemned which had to be replaced by new ones. The reappropriation sanctioned on 22nd March proved excessive.					
B. 9.—Other Supplies and Services :					
Non-voted . . . .	3,000	1,000	—2,000	—2,000	..
Only few Police Officers applied for the grant of uniform, horse and saddlery allowances.					
Voted . . . .	32,485	28,338	—4,097	—299	—3,798
Due mainly to (i) non-utilisation of provision for uniform, horse, and saddlery to Provincial Police Officers (Rs. 2,000) and (ii) less expenditure under "cost of maintaining animals connected with criminal cases". (Rs. 1,200).					
B. 10.—Contingencies . . .	1,12,497	1,10,429	—2,068	—35	—2,033
B. 11.—Grants-in-aid, Contributions, etc. . . .	9,600	8,205	—1,395	—386	—1,010
Less debit was raised by the Punjab Government than anticipated.					
<b>Other Police :</b>					
B. 12.—Police Force . . .	8,650	6,399	—2,251	..	—2,251
Due to the reduction of the guard of a settlement Officer.					
B. 14.—Other Allowances, Honoraria, etc. . . .	960	224	—736	..	—736
See B. 12.					
B. 15.—Supplies and Services .	650	633	—17	..	—17
B. 16.—Contingencies . . .	880	725	—155	..	—155
B. 1 —Deduct—Establishment Charges, etc. recovered from other Governments, Departments, etc., Posts and telegraphs) .	—3,400	—3,370	+30	..	+30



ACCOUNT VIII.—POLICE—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Railway Police:					
C. 1.—Pay of Officers . . .	6,300	6,114	—186	..	—186
C. 2.—Pay of Establishments .	68,420	68,575	+155	..	+155
C. 3.—Allowances, Honoraria, etc. . . . .	9,070	8,024	—1,046	—100	—946
Mainly under (i) travelling allowance (Rs. 300); (ii) compensation for dearness of food (Rs. 200) on account of fall in prices of staple food grains and (iii) the balance under other allowances.					
C. 4.—Supplies and Services and Contingencies . . . .	19,135	19,364	+229	+275	—46
D.—Police Training School:					
D. 1.—Establishment Charges paid to other Governments, Departments, etc. . . .	11,400	10,215	—1,185	..	—1,185
Fewer students were sent to Police training school at Phillaur.					
E.—Criminal Investigation Department:					
E. 1.—Pay of Officers:					
Non-voted . . . . .	20,400	24,680	+4,280	+4,700	—420
An extra Superintendent of Police was put on special duty in connection with the revision of Police rules.					
Voted . . . . .	6,200	6,190	—10	..	—10
E. 2.—Police Force. . . . }	64,750	60,257	—4,493	..	—4,493
E. 3.—Office Establishment . . }					
Due to vacancies.					
E. 4.—Allowances, Honoraria, etc. :					
Non-voted . . . . .	1,700	1,147	—553	—350	—203
Under travelling allowance (Rs. 353) and provision for medical treatment of British Officers (Rs. 200).					
Voted . . . . .	19,050	17,899	—1,151	—500	—651
Mainly due to vacancies.					
E. 5.—Grants-in-aid, Contribu- tions, etc. :	600	840	+240	+245	—4
Larger debit than anticipated was received from the Punjab Government.					
E. 6.—Secret Charges . . . .	500	1,049	+549	+550	—1
More rewards were paid to informers than anticipated.					
E. 7.—Other Charges: . . .	5,125	5,683	+558	+585	—27
Higher expenditure on clothing.					

ACCOUNT VIII.—POLICE—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
F.—Cattle Pounds . . . .	3,000	2,937	—63	..	—63
G.—Miscellaneous . . . .	2,000	1,515	—485	..	—485
Economy.					
H.— <i>Deduct</i> —Probable Savings . .	—50,000	..	+50,000	..	+50,000
Fully realised.					
Totals { <i>Non-voted</i> . . . .	2,21,000	2,23,552	+7,552	+10,000	—2,448
{ <i>Gross</i> . . . .	27,30,400	27,21,180	—9,220	—1,002	—8,218
{ <i>Voted</i> { <i>Deductions</i> . .	—3,400	—3,370	+30	..	+30
{ <i>Net</i> . . . .	27,27,000	27,17,810	—9,190	—1,002	—8,188

## ACCOUNT IX—ECCLESIASTICAL.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Ecclesiastical Establishments :</b>					
<i>A. 1.—Church of England :</i>					
<i>A. 1. (1).—Pay of Officers . . . . .</i>	51,400	50,395	—1,005	—1,300	+295
<i>A. 1. (2).—Pay of Establish- ments . . . . .</i>	900	900	..	..	..
<i>A. 1. (3).—Other Charges . . . . .</i>	22,547	22,546	—1	—1,106	+1,105
The unnecessary reappropriation was from "cost of passages" and was sanctioned partly in January and partly in March.					
<i>A. 2.—Church of Scotland :</i>					
<i>A. 2 (1).—Pay of Establish- ments . . . . .</i>	300	351	+51	+36	+15
<i>A. 2 (2).—Other Charges . . . . .</i>	900	882	—18	—36	+18
<i>A. 3.—Church of Rome :</i>					
<i>A. 3 (1).—Pay of Establishments . . . . .</i>	708	674	—34	..	—34
<i>A. 3 (2).—Other Charges . . . . .</i>	345	306	—39	..	—39
<b>B.—Cemetery Establishment . . . . .</b>	4,900	5,227	+327	+106	+221
<b>Total . . . . .</b>	<b>82,000</b>	<b>81,231</b>	<b>—719</b>	<b>—2,300</b>	<b>+1,581</b>



## ACCOUNT X.—POLITICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Agents :</b>					
<i>A. 1.—Pay of Officers</i>					
<i>O.</i> 2,26,987	2,35,925	2,20,467	—15,458	—11,657	—3,391
<i>S.</i> (a) 8,933					
<i>A. 2.—Pay of Establishments</i>					
<i>O.</i> 2,41,851	2,41,055	2,14,196	—26,859	—15,739	—14,070
<i>S.</i> (a) 2,204					
Due mainly to non-entertainment of the Establishment sanctioned for Razmak owing to noncompletion of the Treasury buildings in North Waziristan Agency (Rs. 8,290) and to vacancies (about Rs. 15,000).					
<i>A. 3.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 1,07,694	1,12,294	1,13,843	+1,549	+4,554	—3,095
<i>S.</i> (a) 4,600					
Under travelling allowance on account of more touring owing to the re-occupation of Wana.					
<i>A. 4.—Supplies and Services</i>	1,02,151	52,493	—49,658	+3,817	—53,475
Due mainly to the non-payment of compensation for land to Tori Khela owing to no amicable settlement having been arrived at during the year. The saving was further enhanced to Rs. 53,475 by net reappropriation of Rs. 3,817 sanctioned on different dates from October to March.					
<i>A. 5.—Secret Expenses</i>	22,280	24,133	+1,853	+2,200	—327
Higher expenditure than anticipated.					
<i>A. 6.—Contingencies</i>					
<i>O.</i> 1,22,563	1,23,563	1,29,906	+6,343	+6,545	—202
<i>S.</i> (a) 1,000					
Due to the maintenance charges of the Telephone line in Chitral agency having been originally provided for under A. 4.					
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>	1,800	1,881	+81	..	+81
<b>B.—Medical Establishment in Agencies :</b>					
<i>B. 1.—Pay of Officers</i>	43,050	44,883	+1,833	+8,000	—6,167
The pay of an Assistant Surgeon was wrongly provided under B. 2.					
The reappropriation was made on 28th March to provide funds for "overseas pay of officers" whereas it had already been provided for in the original budget. The Controlling Officer explains that the reappropriation was made under misapprehension.					
<i>B. 2.—Pay of Establishments</i>	40,462	37,507	—2,955	..	—2,955
See B. 1.					
<i>B. 3.—Allowances, Honoraria, etc.</i>	8,570	9,030	+460	+1,353	—923
The cost of certain passages having been paid was not anticipated.					
<i>B. 4.—Supplies and Services</i>	31,450	30,346	—1,104	—325	—779
<i>B. 5.—Contingencies</i>	19,410	21,610	+2,200	+326	+1,875

Due to (i) contingent charges of the Minto Hospital Malakand having been drawn by the Civil Surgeon from the treasury instead of from the Local Fund (Rs. 1,370) and (ii) the balance is mainly due to the purchase of gauze and bandage cloth by the Civil Surgeon, Kurram for the increase in number of indoor Surgical patients. See Note.

## ACCOUNT X.—POLITICAL—concl'd.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Allowances to Frontier Tribes</i> . . . . .	8,22,000	8,28,887	+6,887	+7,777	—890
Due mainly to the payment of allowances to Mittai Mussa Khel for the year 1930-31 having been made during the year owing to political situation.					
<i>D.—Political Subsidies</i> . . . . .	42,000	42,000	..	..	..
<i>E.—Entertainment Charges</i> . . . . .	3,46,000	3,85,704	+39,704	+43,065	—3,361
Due to Shish Sunni disturbances and re-occupation of Wana.					
<i>F.—Refugees and State Prisoners and Kabul Refugees</i> . . . . .	7,700	8,673	+973	..	+973
Due to the payment of arrears to certain pensioners in 1929-30.					
<i>G.—Miscellaneous :</i>					
<i>G. 1.—Pay of Officers</i> . . . . .	7,797	6,460	—1,337	+2,657	—3,994
Due mainly to the non-utilisation of the provision for Jaji Turi Commission (Rs. 2,877) partly counterbalanced by increase due to the appointment of a temporary Assistant Political Officer.					
The saving was enhanced to Rs. 3,994 by reappropriation aggregating Rs. 2,657 sanctioned on different dates.					
<i>G. 2.—Pay of Establishments</i> . . . . .	29,496	33,112	+3,616	+6,459	—3,243
Due to the appointment of a Naib Tehsildar and his establishment.					
<i>G. 3.—Other Charges</i> . . . . .	3,02,759	2,32,371	—70,388	—58,679	—11,709
Due mainly to (a) non-utilisation of the provision made for Jaji Turi commission (Rs. 25,257) and (b) smaller expenditure under (i) telephone charges (Rs. 8,000), (ii) cost of arms and ammunitions (Rs. 15,000) and (iii) protection of raids (Rs. 5,000). These charges are of a fluctuating nature and depend upon the Political situation. The balance due to the reserve kept by the Chief Commissioner for miscellaneous and unforeseen charges.					
<i>H.—Delect.—Probable Savings</i> . . . . .	—80,000	..	+80,000	..	+80,000
The saving fully materialised.					
<i>Total</i> . . . . .	24,62,742	24,37,502	—25,240	+732	—25,972

## NOTE.

B. 5. The amount of Rs. 1,770 has been recovered in October 1930.



## ACCOUNT XI.—FRONTIER WATCH AND WARD.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia :</i>					
<i>A. 1.—Frontier Constabulary :</i>					
<i>A. 1 (1).—Pay of Command- ant and Other Officers .</i>	1,73,700	1,81,026	+7,326	+9,500	—2,174
Due to change of incumbents on higher rate of pay.					
<i>A. 1 (2).—Police Force .</i>	9,60,634	9,53,370	—13,314	—12,727	—587
<i>A. 1 (3).—Mounted Force .</i>	2,60,182	2,56,661	—3,521	—3,000	—521
<i>A. 1 (4).—Office Establishment</i>	57,620	53,633	—3,987	—1,000	—2,987
<i>A. 1 (5).—Travelling Allow- ance .</i>	30,000	26,655	—3,345	—3,142	—203
Due to less touring.					
<i>A. 1 (6).—Ration Allowance</i>	3,46,764	3,42,221	—4,543	—3,000	—1,543
<i>A. 1 (7).—Other Allowances, Honoraria, etc. .</i>	24,280	37,968	+13,688	+14,400	—712
Under "Grain Compensation allowance" owing to dearness of common staple food grain.					
<i>A. 1 (8).—Clothing</i>					
O. 1,17,323					
S.(a) —1,500					
	1,15,823	1,02,406	—13,117	—13,007	—110
Due partly to vacancies and partly to no new platoons having been raised during 1929-30.					
<i>A. 1 (9).—Arms and Ammu- nition .</i>	90,000	1,09,348	+10,348	+5,433	+4,915
The excess is due to certain charges relating to A. 4(4) having been adjusted under this subhead.					
<i>A. 1 (10).—Other Supplies and Services</i>					
O. 1,38,313					
S.(a) —10,000					
	1,28,313	1,16,790	—11,514	—12,140	+626
As against A. 1. (8) above.					
<i>A. 1 (11).—Contingencies</i>					
O. 87,000					
S.(a) —8,942					
	78,058	59,182	—18,876	—20,166	+1,290
Due to curtailment of expenditure owing to a very peaceful year on the Frontier Constabulary borders.					
<i>A. 1 (12).—Grants-in-aid Con- tributions, etc. .</i>	8,400	16,544	+8,144	+12,000	—3,856

Due to no provision having been made on account of cost of training of men at various Army Schools of Instructions. The savings over the modified appropriation are due to certain debits having not been received from the Military Department.



## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A. 2.—South Waziristan, Scouts</i>					
<i>A. 2 (1).—Pay of Officers</i>	1,89,130	1,71,871	—17,259	—13,380	—3,879
<i>A. 2 (2).—Pay of Establish- ments</i>	9,03,422	9,03,998	+576	+1,256	—680
<i>A. 2 (3).—Allowances, Hono- raria, etc.</i>	3,44,314	3,63,564	+19,250	+16,900	+2,350

Under grain compensation allowance owing to dearness of common staple food grain.

<i>A. 2 (4).—Supplies and Services</i>	4,44,250	4,54,384	—9,866	—25,206	+15,340
--	----------	----------	--------	---------	---------

Due to less expenditure on arms and ammunition than anticipated. The savings have been converted into excess owing to debits having been received from the Military Department in March 1930 Final. The reduction of Rs. 25,206 was made by reappropriation on 19th March.

<i>A. 2 (5).—Contingencies</i>	40,000	39,702	—298	..	—298
<i>A. 2 (6).—Grants-in-aid, Con- tributions, etc.</i>	8,400	26,564	+18,164	+19,500	—1,636

No provision was made for the training of men at the Army Schools of Instructions (Rs. 15,827) and passage contribution of certain officers for 1928-29 was adjusted in this year (Rs. 2,337).

*A. 3.—Chitral Scouts :*

<i>A. 3 (1).—Pay of Officers</i>	24,103	26,053	+1,950	+954	+996
----------------------------------	--------	--------	--------	------	------

Due to the grant of Khovar allowance from 8th May 1929.

<i>A. 3 (2).—Pay of Establish- ments</i>	18,049	17,821	—228	—200	—28
<i>A. 3 (3).—Allowances, Hono- raria, etc.</i>	16,825	16,080	—745	—1,352	+607

The withdrawal of Rs. 1,332 on 19th March proved excessive.

<i>A. 3 (4).—Supplies and Ser- vices</i>	2,328	2,905	+577	+1,552	—975
<i>A. 3 (5).—Contingencies</i>	2,000	2,042	+42	..	+42
<i>A. 3 (6).—Grants-in-aid, Con- tributions, etc.</i>	1,200	1,600	+400	..	+400

The passage contribution of two officers for 1928-29 has been adjusted in this year.

*A. 4.—Charges for Levies :*

<i>A. 4 (1).—Pay of Officers</i>					
O.       12,600 }	12,485	13,286	+801	+800	+1
S.       (a)—115 }					

Due to the grant of the command allowance to an officer appointed during the course of the year.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
4.—Charges for Levies—concl'd.					
A. 4 (2).—Pay of Establishments.					
O. 27,00,266	26,95,866	27,17,151	+21,235	+16,299	+4,936
S. (a) —4,400					
The reduction of Rs. 7,965 (included in Rs. 16,293) by reappropriation in March was excessive.					
A. 4 (3).—Allowances, Honorary, etc.	39,970	38,106	—964	..	—964
A. 4 (4).—Supplies and Services					
O. 14,652	13,153	1,506	—11,646	+397	—12,043
S. (a) —1,500					
See A. 1 (9).					
The saving was enhanced to Rs. 12,043 by the net reappropriation of Rs. 397 sanctioned on different dates.					
A. 4 (5).—Contingencies	1,37,956	1,32,114	—5,842	—6,208	+366
Due to the non-utilisation of the provision made for the construction of Khasadar Posts in South Waziristan Agency.					
A. 4 (6).—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.	—70,720	—70,712	+8	..	+8
A. 5.—Kurram Militia:					
A. 5 (1).—Pay of Officers	73,080	73,994	+914	+1,380	—466
A. 5 (2).—Pay of Establishments	3,42,000	3,38,156	—3,844	—3,600	—244
A. 5 (3).—Allowances, Honorary, etc.	1,41,020	1,41,330	—2,720	—3,130	+410
A. 5 (4).—Supplies and Services	1,46,230	1,43,758	—2,472	—4,900	+2,428
A. 5 (5).—Contingencies	12,000	12,343	+343	+300	+43
A. 5 (6).—Grants-in-aid, Contributions, etc.	3,000	11,032	+8,032	+7,080	+952
See A. 2 (6): also, passage contribution of some Officers for 1928-29 was adjusted in this year (Rs. 1,085).					
A. 6.—Tochi Scouts:					
A. 6 (1).—Pay of Officers	1,50,320	1,55,763	—5,052	—3,954	—1,093
A. 6 (2).—Pay of Establishments	O. 7,04,941 S. (b) 180	7,05,121	6,99,336	—5,735	—4,500
A. 6 (3).—Allowances, Honorary, etc.	2,61,358	2,62,683	+1,330	..	+1,330

(a) Sanctioned on the 30th March.

(b) Sanctioned on 17th January.



## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or — or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## A. 6 (4).—Supplies and Services

O. 2,87,200

S.(a) 21,120

3,08,320 2,31,958 —26,362 —14,604 —11,753

Due mainly to less discharges during the year than estimated and consequent saving under kit money etc.

A. 6 (5).—Contingencies . 29,040 30,803 +1,763 +1,770 —7

Due to an increase in the postage charges consequent on the opening of the Pay and Accounts Office at Peshawar and the submission of bills by post for preaudit and the cost of Indian army forms which used to be supplied *gratis*.

A. 6 (6).—Grants-in-aid Contributions, etc. . 7,200 16,830 +9,630 +7,534 +2,096

See A 2 (6), also the passage contribution of some officers for 1928-29 was adjusted this year (Rs. 2,230).

## A. 7.—Frontier Constabulary Reserve .

A. 7 (1).—Pay of Establishments . . 861 +861 +1,000 —139

Due to the appointment of 100 temporary reservists.

A 7. (2).—Other charges . . 2,996 +2,996 +3,000 —4

The same as against A. 7(1).

## B.—Miscellaneous :

## B. 1.—Intelligence Bureau :

B. 1 (1).—Pay of Officers 10,200 10,133 —67 .. —67

B. 1 (2).—Police Force and Office Establishment . 18,868 14,860 —4,008 —3,500 —508

Due to vacancies.

B. 1 (3).—Other Charges . 23,858 21,882 —1,976 —1,100 —876

Mainly due to economy in contingent expenditure.

## B. 2.—Inspecting Officer, Frontier Corps :

B. 2 (1).—Pay of Officers 25,920 25,920 .. .. .

B. 2 (2).—Pay of Establishments . . 11,639 10,927 —712 —600 —112

B. 2 (3).—Other Charges . 10,488 12,731 +2,243 +1,900 +343

Under travelling allowance due to touring by the Inspecting Officer in tribal territory (Chitral and Waziristan.)

B. 2 (4).—Grants-in-aid, Contributions, etc. . 600 800 +200 .. +200

The passage contribution of a certain officer for 1928-29 was adjusted in this year.



## ACCOUNT XI.--FRONTIER WATCH AND WARD.—concl'd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net <sup>1</sup> reap- pro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## B.—Miscellaneous—concl'd.

## B. 3.—Medical Establishment:

B. 3(1).—Pay of Officers . . . . . 20,100 20,632 +532 +4,060 —3,528

The savings over the net appropriation are due to a provision for overseas pay having erroneously been made by reappropriation on 19th March.

B. 3 (2).—Pay of Establish-  
ments . . . . . 54,814 52,550 —2,274 —1,000 —1,274

B. 3 (3).—Allowances, Hono-  
raria, etc. . . . . 19,430 20,095 +665 +1,000 —335

Under travelling allowance.

B. 3 (4).—Supplies and Ser-  
vices . . . . . 34,143 29,950 —4,193 +1,765 —5,958

Under cost of English Medicines, quinine and Cinchona febrifuge. The final savings are due to less supply of English medicines which was not anticipated before the close of March 1930.

## B. 3 (5).—Contingencies

O. 32,900 }  
S.(c) 6,500 } 39,400 33,888 —5,512 —4,658 —854

Due to economy.

Totals . . .	Gross . . .	96,33,763	95,81,811	—51,932	—29,994	—21,938
	Deductions . . .	—70,720	—70,712	+8	—	+8
	(Net . . .	95,63,043	95,11,119	—51,924	—29,994	—21,930

(c) Sanctioned on 21st January.

## ACCOUNT XII—EDUCATION.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—University—Government Professional Colleges (Training College) :</b>					
A. 1.—Pay of Officers . . .	12,900	12,163	—737	—523	—214
A. 2.—Pay of Establishments	14,080	13,832	—248	—44	—204
A. 3.—Allowances Honoraria, etc.	24,770	23,046	—1,724	—1,637	—87
Due mainly to smaller number of stipendiaries having been sent to the training Colleges than provided for.					
A. 4.—Purchase of Furniture, Apparatus and Books	620	620	..	..	..
A. 5.—Contingencies . . .	2,730	2,418	—312	—24	—288
Due mainly to non-payment of certain bills.					
A. 6.—Establishment Charges paid to other Govern- ments, Departments, etc. . . . .	15,400	10,252	—5,148	—2,867	—2,281
Due to less contribution by the N. W. F. Province Administration owing to smaller number of students having been nominated than originally provided for.					
<b>B.—University—Grants-in-aid to Non-Government Colleges . . .</b>	<b>2,29,000</b>	<b>2,04,037</b>	<b>—24,963</b>	<b>—24,444</b>	<b>—519</b>
The grant to the Vedic Bhatri College, Dehra Jamail Khan, was not paid.					
<b>C.—Secondary—Government High Schools :</b>					
C. 1.—Pay of Officers . . .	16,800	17,024	+224	+225	—1
C. 2.—Pay of Establishments .	1,82,618	1,82,656	—6,902	—3,705	—3,237
C. 3.—Allowances, Honoraria, etc. . . . .	2,200	2,464	+264	+573	—309
Due mainly to frequent changes in the staff.					
C. 4.—Supplies and Services and Contingencies . . .	15,800	23,493	+12,693	+13,649	—956
Due mainly to bringing up of the science laboratories and furniture of the Government High Schools to the standard demanded by the Punjab University.					
<b>D.—Grants-in-aid to Non-Government Secondary Schools . . .</b>	<b>2,50,100</b>	<b>2,45,621</b>	<b>—4,479</b>	<b>+444</b>	<b>—4,923</b>
The reappropriation of Rs. 1,000 (included in Rs. 444) sanctioned on 31st March proved unnecessary.					

ACCOUNT XII.—EDUCATION—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Primary :</b>					
E. 1.—Recurring Grants-in-aid to Local Bodies . . . . .	7,67,328	7,50,216	—17,032	—18,461	+1,429
Mainly to delay in the opening of schools owing to late receipt of Government of India's sanction.					
E. 2.—Non-Recurring Grants-in-aid to Local Bodies . . . . .	2,56,924	2,56,028	—896	+8,670	—9,566
The additional provision made by reappropriation in February and March proved unnecessary due to late receipt of sanctions to certain proposals.					
<b>F.—Special :</b>					
F. 1.—Government Special Schools.					
F. 1. (1)—Pay of Establish- ments . . . . .	9,283	9,898	+610	+956	—346
Due to arrear payments.					
F. 1. (2)—Allowance and Sti- pend . . . . .	12,680	10,153	—2,527	—1,412	—1,115
Due mainly to non-utilisation in full of the provision for stipends due to several causes such as joining the Institution late, etc.					
F. 1. (3)—Supplies and Services and Contingencies . . . . .	4,944	5,033	+89	+458	—367
<b>G.—General :</b>					
G. 1.—Direction :					
G. 1 (1).—Pay of Officers					
Non-voted . . . . .	21,000	21,000	..	..	..
Voted . . . . .	3,000	3,894	+294	+250	+44
G. 1 (2).—Pay of Establish- ments . . . . .	26,540	25,093	—1,447	..	—1,447
G. 1 (3).—Other Charges :					
Non-voted . . . . .	2,200	2,495	+295	+438	—143
Due to extensive touring on account of expansion scheme.					
Voted . . . . .	12,160	12,167	+7	+1,146	—1,139
The net saving remained almost un-utilised due to some bills of establishment having been kept in abeyance during the year on account of certain disputable points having been involved in them.					
<b>G. 2.—Inspection :</b>					
G. 2. (1).—Pay of Officers :					
Non-voted . . . . .	3,400	3,371	—29	—99	+70
Voted . . . . .	31,750	33,057	+1,307	+273	+1,034
Due mainly to the grant of increments and arrears not included in the budget under some misapprehension.					



ACCOUNT XII—EDUCATION—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>G.—General—concl'd.</b>						
G. 2.—Inspection—concl'd.						
G. 2 (2).—Pay of Establishments	31,386	30,853	—533	—758	+225	
G. 2 (3).—Other Charges : Non-voted	1,600	1,370	—230	+460	—690	
Due to non-payment of a travelling allowance bill in March 1930. The re-appropriation made in March for the anticipated extensive touring of the Inspectress of Girls Schools owing to expansion scheme proved unnecessary.						
Voted	17,652	18,706	+1,054	+1,534	—480	
Mainly under travelling allowance, owing to transfers.						
G. 3.—Scholarships	34,000	39,925	+5,925	..	+5,925	
See note.						
G. 4.—Miscellaneous	4,500	6,026	+1,526	+924	+602	
Mainly under remuneration to Examiners as a result of the increase in the number of students who appeared in the middle standard Examination. The first excess is due to certain contingent charges of the Registrar of Departmental Examinations having been wrongly debited to this head instead of under G. 1(3) voted.						
Totals	Non-voted	50,000	50,260	+260	+1,024	—764
	Voted	19,70,000	19,26,731	—43,269	—25,000	—18,269

## NOTE.

G. 3.—The Pay and Accounts Officer reports that no explanation has been furnished by the controlling officer for the excess under the subhead in spite of several reminders.

## ACCOUNT—XIII—MEDICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	---

Rs. Rs. Rs. Rs. Rs.

## A.—Medical Establishment :

A. 1.—Pay of Officers:					
Non-voted	88,200	76,841	—11,359	—8,695	—2,664
Voted	25,805	28,308	+2,503	+8,000	—5,497

Due to changes of incumbents. The reappropriation made on 19th March to meet the anticipated excess proved excessive.

A. 2.—Pay of Establishments	46,800	43,453	—3,347	—3,030	—317
-----------------------------	--------	--------	--------	--------	------

Due mainly to vacancies in the cadre of Sub-Assistant Surgeons.

## A. 3.—Allowances and Contingencies :

Non-voted	10,800	13,304	+2,504	+5,918	—3,414
-----------	--------	--------	--------	--------	--------

Due to more touring and to the drawal of a travelling allowance bill relating to 1929-29 during 1929-30. The reappropriation of Rs. 3,333 made on 19th March to meet the cost of passage of an officer proved unnecessary.

Voted	13,595	14,024	+429	+350	+79
-------	--------	--------	------	------	-----

## B. Hospitals and Dispensaries :

B. 1.—Pay of Officers	50,040	44,473	—5,567	—10,553	+4,988
-----------------------	--------	--------	--------	---------	--------

The reappropriation of Rs. 10,000 sanctioned in March, which was based on the average expenditure up to December 1929, proved excessive.

B. 2.—Pay of Establishments	56,495	56,275	—220	..	—220
-----------------------------	--------	--------	------	----	------

B. 3.—Allowances, Honoraria, etc.	8,665	11,345	+2,680	+2,700	—20
-----------------------------------	-------	--------	--------	--------	-----

Due to frequent transfer of Medical Subordinates and increase of travelling allowance for appearing before courts in Medical legal cases.

B. 4.—Cost of Medicines and Diet of Patients	12,830	12,156	—674	—50	—624
--	--------	--------	------	-----	------

B. 5.—Other Expenses	7,800	8,350	+550	+609	—59
----------------------	-------	-------	------	------	-----

Due partly to increased expenditure on beds (Rs. 350) and partly to augmented grant to a dispensary.

## B. 6.—Grants-in-aid to Hospitals and Dispensaries .

O.	69,770	1,56,770	2,48,769	+91,999	+91,810	+189
S. (a)	87,000					

Special grants-in aid were made to the Danish Mission Female Hospital Mardan (Rs. 2,000) and Provincial Hospital, Peshawar (Rs. 89,810).

(a) Voted by the Legislative Assembly on the 18th February.

ACCOUNT XIII—MEDICAL—*concl'd.*

Major Head and Subhead.		Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
C.—Medical Schools and Colleges		59,200	59,606	+406	—300	+706
Totals	Non-voted	99,000	99,145	—8,855	—2,777	—6,078
	Voted	4,38,000	5,26,759	+88,759	+89,536	—777



## ACCOUNT XIV.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Public Health Establishment :</b>					
A. 1.—Pay of Officers :					
<i>Non-voted</i> . . . .	7,150	6,741	—409	—300	—109
Voted . . . . .	6,000	4,891	—1,109	..	—1,109
A. 2.—Pay of Establishments	15,645	13,504	—2,141	—2,275	+134
A. 3.—Other Charges :					
<i>Non-voted</i> . . . .	1,850	5,371	+3,521	+3,566	—45
Due to (i) no provision having been made for cost of passage (Rs. 3,116) and (ii) increased touring (Rs. 405).					
Voted . . . . .	8,355	9,589	+1,234	+1,335	—101
Due to the purchase of certain articles for the Provincial Laboratory.					
<b>B.—Grants-in-aid for Public Health purposes</b> . . . . .	45,000	39,250	—5,750	—5,750	..
Less grants were given to Local bodies					
<b>C.—Public Health—Expenses in connection with Epidemic Diseases :</b>					
C. 1.—Pay of Officers . . . .	1,500	54	—1,446	—1,000	—446
Due to the non-entertainment of Assistant Surgeon on epidemic duty.					
C. 2.—Pay of Establishments . .	4,500	2,610	—1,890	—2,100	+210
Due to the non-employment of any extra staff in connection with epidemic.					
C. 3.—Allowances, Honoraria, etc. . . . .	700	157	—543	—400	—143
Due to the reasons stated against C. 1. and C. 2. above.					
C. 4.—Medical and Other Expenses . . . . .	15,300	17,593	+2,293	+1,910	+383
Due to purchase of more quinine and medicines for the prevention of Malaria than anticipated.					
C. 5.—Grants-in-aid to District Boards and Municipalities . . . . .	3,000	5,539	+2,539	+2,580	—41
More Grants-in-aid were given to Local bodies for the prevention of epidemics than anticipated.					
Totals . {					
<i>Non-voted</i> . . . . .	2,000	12,112	+3,112	+3,266	—154
Voted . . . . .	1,00,000	93,187	—6,813	—5,700	—1,113

## ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, adjusted withdrawal + or — or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Agriculture—Experimental Farms:</b>					
A. 1.—Pay of Officers:					
<i>Non-voted</i> . . . . .	6,500	6,740	+240	..	+240
<i>Voted</i> . . . . .	4,050	4,407	+357	+234	+123
The leave salary of an officer, who was expected to spend his leave out of India, was drawn in India.					
A. 2.—Pay of Establishments	12,686	11,903	—783	—600	—183
A. 3.—Allowances, Honoraria, etc.					
<i>Non-voted</i> . . . . .	3,500	1,107	—2,393	—2,231	—162
Due to (i) less touring (Rs. 573) and (ii) the non-utilisation in full of the provision for cost of passages (Rs. 1,820).					
<i>Voted</i> . . . . .	2,140	3,728	+1,588	+1,600	—12
Due mainly to more turing.					
A. 4.—Other Expenses . . . . .	48,720	45,978	—2,742	—2,000	—742
Due to the proposal regarding distribution of wheat seed in the Province having not been approved during the year.					
<b>C.—Veterinary Charges:</b>					
C. 1.—Superintendent and Establishment, etc.:					
C. 1. (1).—Pay of Officers . . . . .	8,400	6,159	—2,241	—2,315	+74
Due mainly to a post having remained vacant.					
C. 1 (2).—Pay of Establishments	3,846	3,245	—601	—370	—231
C. 1 (3).—Allowances, Honoraria, etc.:	4,860	6,139	+1,279	+1,000	+279
Due to more touring as a result of the outbreak of cattle diseases.					
C. 1 (4).—Supplies and Services and Contingencies	8,000	7,943	—57	..	—57
C. 2.—Subordinate Establishments:					
C. 2 (1).—Pay of Establishments . . . . .	20,964	21,046	+82	+370	—288
C. 2 (2).—Allowances, Honoraria, etc. . . . .	5,130	4,955	—175	—1,000	+825
The reappropriation made on 15th February proved excessive.					
C. 2 (3).—Supplies and Services and Contingencies	13,700	17,347	+3,647	+5,000	—1,353
The increased expenditure was incurred on the purchase of Sera and vaccine to combat serious outbreaks of rinderpest.					



# ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES.—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —, reappropriation, or surrender.	Net Remainder, adjusted + or —, or surrender.	un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
D.—Public Exhibition and Fairs . . .	4,000	2,500	—1,500	..	—1,500
Over-estimated. Owing to misapprehension the saving was not utilised by the Disbursing officer.					
E.—Veterinary Charges—Hospitals and Dispensaries :	12,000	11,803	—397	..	—397
F.—Veterinary Charges—Breeding Operations . . .					
I.—Co-operative Credit :					
I. 1.—Pay of Officers . . .	2,760	2,750	..	..	..
I. 2.—Pay of Establishments . . .	31,523	20,352	—11,171	—12,000	+1,729
Due to the late entertainment of staff. The reappropriation of Ra. 2,900 from this subhead on 25th March proved excessive.					
I. 3.—Other Charges . . .	20,231	15,369	—4,862	—5,290	+428
Due to the postponement of less urgent expenditure in view of financial stringency.					
J.—Museum :					
J. 1.—Pay of Establishments . . .	3,340	3,260	—80	..	—80
J. 2.—Other Charges . . .	1,660	1,464	—196	..	—196
K.—Provincial Statistics and Other Miscellaneous Departments :					
K. 1.—Provincial Statistics :					
K. 1. (1)—Pay of Establishments . . .	1,000	835	—165	..	—165
K. 2.—Other Miscellaneous Departments . . .	2,000	1,524	—476	—505	+29
Mainly due to less expenditure than anticipated under (i) examinations (Ra. 319) and (ii) Registrar, Joint Stock Companies on account of a smaller number of Companies having been registered (Ra. 140).					
Totals . . .					
<div> <div>Non-voted .</div> <div>Voted .</div> </div>	10,000	7,847	—2,153	—2,231	+78
	2,11,000	1,92,507	—18,493	—16,776	—1,717



## ACCOUNT XVI—MISCELLANEOUS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Donations for Charitable Purposes and Charges on account of European Vagrants . . . . .</b>	2,400	4,663	+2,263	+1,000	+1,263
Due to (i) the maintenance of four European Vagrants from the North-West Frontier Province accommodate at Lahore (Rs. 1,355) and (ii) increase in the number of non-criminal lunatics confined in Central Jail and the increased number of burials of destitutes (Rs. 608).					
<b>B.—Grants-in-aid . . . . .</b>	58,500	74,739	+16,239	+3,723	+12,516
Due to (i) the budget being under-estimated under maintenance of telegraphs and telephone lines (Rs. 4,539) and the double payment to the District Board, Hazara recovered in 1930-31 (Rs. 11,700).					
<b>C.—Unforeseen Charges . . . . .</b>	5,600	..	—5,600	—5,000	—6,00
The appropriation included a reserve of Rs. 5,000 for regrant of savings in contract grants which remained unutilised					
<b>D.—Irrecoverable temporary loans written off . . . . .</b>	2,000	326	—1,674	—1,565	—109
Due to fall in the number of applications for writing off of loans.					
<b>E.—Other Charges . . . . .</b>	500	332	—168	—40	—128
<b>Total . . . . .</b>	<u>69,000</u>	<u>80,660</u>	<u>+11,660</u>	<u>—1,882</u>	<u>+12,942</u>

## ACCOUNT XVII.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re-appropriation, withdrawal or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
Reduction made by the Legislative Assembly . . . . .	—100	..	+100	..	+100

## IMPORTANT COMMENTS.

*Postponement of inevitable payment.*

The explanation under sub-head D.-5 in Account VI seems to indicate that the liability had been incurred before funds were available and had not then been met owing to lack of funds. This is irregular. The liability should not have been incurred in the first instance except for very strong reasons, but once it was incurred the rules clearly state that lack of provision is no excuse for postponing payment of an inevitable nature.

*Misappropriation of Government Money.*

2. In a Settlement Office a Nazir, who was entrusted with the duty of disbursing money to the staff, embezzled Government money to the extent of about Rs 9,000. This amount was made up mainly of undisbursed pay, taccavi advances and contingent money. The office cash chest used to be kept in the Treasury, but the key of the chest always remained with the Nazir.

The Nazir had furnished a security of Rs. 500 only, and the misappropriation was facilitated by the non-observance of the prescribed rules which require that (i) contingent money should not be drawn unless required for immediate payment, (ii) departmental receipts should be immediately credited into the Treasury and (iii) undisbursed pay should not remain in hand after a certain definite period.

A sum of Rs. 250 has been recovered from one surety and the Nazir has been sentenced to five years' rigorous imprisonment. Suitable orders have been issued by Government to prevent a recurrence of such cases. (R. & S.)\*

*Formation of the Pay and Accounts and Audit Offices.*

3. One of the important events of the year under report has been the establishment of two new offices—A Pay and Accounts Office and a Statutory Audit Office—to take over from the Accountant-General, Punjab, the accounts and audit work of the North West Frontier Province. This event owes its origin to the recommendation made by the Public Accounts Committee in their report on the accounts of 1923-24.\*

\* Audit Officer, North-West Frontier Province, Peshawar.



## GRANT No. 77.—BALUCHISTAN.

**SUMMARY** by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and other Expenses of the **BALUCHISTAN ADMINISTRATION.**

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—Land Revenue .	3,89,000	3,92,239	+3,239	+5,760	—2,521
Account II.—Other Direct Demands on the Revenue . . . .	96,000	85,882	—10,118	—8,565	—1,533
Account IV.—General Administration	1,64,000	1,63,039	—961	+345	—1,306
Account V.—Administration of Justice	80,000	72,549	—7,451	—2,335	—5,116
Account VI.—Jails and Convict Settlements:					
{ Non-voted . . . . .	600	600			
{ Voted . . . . .	1,29,400	1,19,436	—9,964	—870	—9,094
Account VII.—Police:					
{ Non-voted . . . . .	9,700	7,205	—2,495	—2,410	—55
{ Voted . . . . .	11,78,700	11,85,041	—13,659	—8,320	—5,339
Account VIII.—Ecclesiastical . . . .	31,000	35,423	+4,423	+1,690	—267
Account IX.—Political:					
{ Gross . . . . .	15,89,400	15,76,314	—13,086	+12,520	—25,606
{ Deductions . . . . .	—1,400	—1,440	—40		—40
{ Net . . . . .	15,88,000	15,74,874	—13,126	+12,520	—25,646

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Subhead B. 2.—The excess of Rs. 3,338 over the original grant of Rs. 10,600 is due to certain charges connected with the Patwari School wrongly budgeted for under Account XI—Education (Subhead F. 2.) having been booked under this subhead.

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Subhead A. 4.—The saving of Rs. 5,337 against the grant of Rs. 18,800 is due to over-estimation.

## ACCOUNT VII.—POLICE.

Subhead A. 5 voted.—The actual expenditure amounted to Rs. 58,417 against the grant of Rs. 42,000. The excess is chiefly due to disturbed conditions on the border (Rs. 9,200).

Sub-head A. 11 voted.—The actual expenditure amounted to Rs. 38,000 against the original grant of Rs. 53,500. The provision under this sub-head is intended for transfer to certain police clothing funds, the cost of the clothing being debited to these funds. As one of these funds had already accumulated a balance sufficient to meet all the connected clothing charges for the year, no transfer to it was necessary and the sub-head was accordingly not debited to that extent.

See Comments.

## ACCOUNT IX.—POLITICAL.

Subhead A. 5.—The saving of Rs. 19,681 in the appropriation of Rs. 1,76,200 is explained as due to economy.

Subhead D.—The excess of Rs. 22,076 against the original appropriation of Rs. 20,800 was due to unforeseen expenditure in connection with Refugees.



Accounts.	Final	Actual	Excess +	Net	Remainder
	Appropriation.	Expenditure.	Saving—	reappropriation, withdrawal or surrender.	unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Account X.—Frontier Watch and Ward :</b>					
{ Gross . . .	29,83,400	29,28,114	—55,286	—22,820	—32,466
{ Deductions . . .	—41,300	—34,733	+6,567	+6,600	—33
{ Net . . .	29,42,100	28,93,381	—48,719	—16,220	—32,499
<b>Account XI.—Education :</b>					
{ Non-voted . . .	17,900	20,367	+2,467	+2,530	—63
{ Voted . . .	3,24,100	3,34,926	+10,826	+12,330	—1,504
<b>Account XII.—Medical and Public Health :</b>					
{ Non-voted . . .	25,200	26,325	+1,125	+1,890	—765
{ Voted . . .	3,20,300	3,13,961	—6,339	—3,755	—2,584
{ Gross . . .	—7,000	—6,972	+28	..	+28
{ Deductions . . .	3,13,300	3,06,989	—6,311	—3,755	—2,556
{ Net . . .					
<b>Account XIII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc. . . . .</b>					
	1,59,000	1,63,362	+4,362	+6,930	—2,568
<b>Account XIV.—Miscellaneous :</b>					
{ Non-voted . . .	1,81,500	1,81,500	..	..	..
{ Voted . . .	82,500	80,922	—1,578	—1,500	—78
<b>Totals</b>					
{ Non-voted { Gross . . .	48,41,700	47,75,808	—65,892	—6,600	—59,292
{ Non-voted { Deductions . . .	—42,700	—36,133	+6,567	+6,600	—33
{ Non-voted { Net . . .	47,99,000	47,39,675	—59,325	..	—59,325
{ Voted { Gross . . .	29,23,000	28,91,357	—31,643	..	—31,643
{ Voted { Deductions . . .	—7,000	—6,972	+28	..	+28
{ Voted { Net . . .	29,16,000	28,84,385	—31,615	..	—31,615

## ACCOUNT X.—FRONTIER WATCH AND WARD.

Subhead A. 8.—The short recovery of Rs. 6,567 against the anticipated recovery of Rs. 22,700 is due to abolition of certain Postal Lines and consequent less recovery from the Postal Department.

Subhead C. 5.—The saving of Rs. 7,707 against appropriation of Rs. 20,000 is partly due to over-budgeting.

## ACCOUNT XI.—EDUCATION.

Subhead C.—The excess of Rs. 11,000 over the provision of Rs. 57,300 was caused by payment of special grants-in-aid to certain schools.

## ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, ETC.

Subhead B.—The expenditure of Rs. 33,406 recorded under the subhead is in connection with the visitation of locusts. It was met partly by a supplementary grant of Rs. 28,000 obtained from the Legislative Assembly and partly by reappropriation from savings elsewhere within the Grant.

Subhead H.3 (3).—The excess of Rs. 3,374 over the original grant of Rs. 3,500 was partly due to under-estimation (Rs. 2,000) and partly to expenditure on stores indented for in 1928-29 but actually received in 1929-30.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Charges of Administration:					
A. 1.—Pay of Establishments .	1,41,900	1,44,576	+2,676	+2,900	—224
Mainly under temporary establishment.					
A. 2.—Allowances, Honoraria, etc.	37,100	35,899	—1,201	—990	—211
A. 3.—Other Charges . . .	16,500	14,567	—1,933	—1,700	—233
Over-estimation of certain contingent expenditure and less expenditure under certain heads.					
B.—Land Records:					
B. 1.—Pay of Establishments.	95,900	95,224	—676	—15	—661
B. 2.—Other Charges . . .	10,600	13,938	+3,338	+3,635	—297
Certain charges connected with the Patwari School budgeted for under "Education" (Account XI—Education) were correctly booked under this head.					
C.—Miscellaneous . . . . .	74,500	77,072	+2,572	+3,230	—658
Mainly to higher cost of grain allowances consequent on the increase in the market rates.					
D.—Works . . . . .	12,500	10,963	—1,537	—1,300	—237
Certain repairs were abandoned.					
Total . . . . .	3,89,000	3,92,239	+3,239	+5,760	—2,521

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Excise :</b>					
A. 1.—Pay of Establishments .	21,200	17,800	—3,400	—3,295	—105
A. 2.—Other Charges . . .	10,100	10,292	+132	+910	—778
The final saving is mainly due to the fact that the amount reserved for the purchase of a vat for the Quetta Distillery remained unutilised as the firm could not supply it within the year.					
A. 3.—Works . . . . .	900	756	—144	—50	—94
A. 4.—Cost of Opium supplied to Excise Department .	18,800	12,463	—5,337	—5,330	—7
Over-estimated.					
B.—Stamps . . . . .	5,000	2,837	—2,163	—1,970	—193
Due mainly to the amount of debits raised by the Central Stamp Stores having been less than originally anticipated when the budget was framed.					
<b>C.—Forests :</b>					
C. 1.—Pay of Establishments .	25,700	26,358	+658	+750	—92
Under temporary establishment.					
C. 2.—Other Charges . . .	11,300	11,293	—7	+230	—237
The final saving is due to further economy towards the close of the year.					
D.—Registration . . . . .	3,000	3,143	+143	+170	—27
Total . . . . .	96,000	85,882	—10,118	—8,585	—1,533



## ACCOUNT IV.—GENERAL ADMINISTRATION.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reap- pro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—District Establishment—Treasury Establishment:</b>					
A. 1.—Pay of Establishments .	18,100	17,694	—406	—200	—206
A. 2.—Other Charges . . . . .	9,700	10,172	+472	+515	—43
<b>B.—District Establishment—Other Es- tablishments:</b>					
B. 1.—Pay of Establishments .	85,000	60,596	—4,404	—3,825	—579
Mainly to unfilled vacancies in staging Bungalows establishment.					
B. 2.—Allowances, Honoraria, etc. . . . .	8,700	11,848	+3,148	+3,430	—282
Mainly under travelling allowance due to more transfers among overseers.					
B. 4.—Grants-in-aid . . . . .	3,600	5,232	+1,632	+1,640	—8
Mainly to payment of certain special grants not originally provided for.					
B. 5.—Staging and Encamping Ground Contingencies .	21,000	23,728	+2,728	+2,930	—202
Purchase of furniture for a new Dak Bungalow at Fort Sandeman.					
B. 6.—Other Contingencies .	9,300	9,750	+450	+470	—20
<b>C.—Establishment Charges paid to other Governments, Depart- ments, etc. . . . .</b>	1,100	..	—1,100	—1,100	..
No expenditure was incurred as the audit of the accounts of the Quetta Municipality for the year 1928-29 was not carried out till after the close of the year.					
<b>D.—Works . . . . .</b>	27,500	24,019	—3,481	—3,515	+34
Due to abandonment of certain contemplated works and repairs.					
<b>Total . . . . .</b>	<u>1,64,000</u>	<u>1,63,039</u>	<u>—961</u>	<u>+345</u>	<u>—1,306</u>

## ACCOUNT V.—ADMINISTRATION OF JUSTICE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (Fees to Pleaders) . . . . .	1,000	350	—650	—650	..
The expenditure recorded under this subhead is of an uncertain and fluctuating nature					
B.—Civil and Sessions Courts :					
B. 1.—Pay of Establishments . . . . .	14,800	13,493	—1,307	—1,230	—77
B. 2.—Other Charges . . . . .	2,700	1,719	—981	—925	—56
Certain Law Books, for which provision was originally made, were not purchased. This mainly accounts for the saving.					
C.—Criminal Courts :					
C. 1.—Pay of Officers . . . . .	40,800	35,188	—5,612	—950	—4,662
Leave salary of a certain officer was ultimately borne by the Military Department. It was too late to surrender the saving.					
C. 2.—Pay of Establishments . . . . .	14,700	14,993	—7	+155	—162
C. 3.—Other Charges . . . . .	5,800	6,826	+1,026	+1,180	—154
Due to (i) more touring (Rs. 300) (ii) increased expenditure on diet and road money to witnesses (Rs. 300) and (iii) purchase of law books (Rs. 500).					
D.—Works . . . . .	200	280	+80	+85	—5
Total . . . . .	80,000	72,549	—7,451	—2,335	—5,116

## ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	-------------------------	------------------------	-----------------------	--	---

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## A. Jails:

A. 1.—Pay of Officers . . . . .	600	600	..	..	..
A. 2.—Pay of Establishments . . . . .	39,900	40,920	+1,020	+2,500	—1,480

Mainly under temporary establishment.

A. 3.—Allowances, Honoraria, etc. . . . .	1,800	2,268	+468	+680	—212
--	-------	-------	------	------	------

Mainly to increased travelling expenses of Jail officials (Rs. 180) and payment of grain compensation allowance (Rs. 190).

A. 4.—Dietary, Clothing and Bedding Charges, and other Supplies and Ser- vices . . . . .	73,600	63,608	—9,992	—7,760	—2,232
---	--------	--------	--------	--------	--------

Mainly under dietary etc., charges of the Baluchistan prisoners detained in Indian Jails.

A. 5.—Contingencies and Mis- cellaneous Charges . . . . .	10,100	9,546	—554	+4,580	—5,134
--	--------	-------	------	--------	--------

The additional appropriation of Rs. 7,580 (included in Rs. 4,580) sanctioned on 1st March, based on the estimates of probable requirement of the Jail authorities concerned, proved to be too high.

B.—Jail Manufacture . . . . .	4,000	3,094	—906	—870	—36
-------------------------------	-------	-------	------	------	-----

A fluctuating item.

Totals {	Non-voted	600	600	..	..	..
	Voted . .	1,29,400	1,19,436	—9,964	—870	—9,094



## ACCOUNT VII.—POLICE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police:</b>					
<b>A. 1.—Pay of Officers:</b>					
Non-voted O. 13,300 } S. (a)—6,400 }	6,900	4,627	—2,273	—2,220	—53
Due mainly to leave out of India of an officer.					
Voted . . . . .	31,200	31,886	+3,686	+4,120	—434
A voted officer was appointed in place of a non-voted one.					
<b>A. 2.—Police Force . . .</b>	7,94,100	7,43,327	—50,773	—50,000	—773
See Sub-head C—Deduct—Probable savings.					
<b>A. 3.—Mounted Police . . .</b>	40,000	45,115	—2,885	—2,800	—85
<b>A. 4.—Office Establishment . .</b>	31,000	30,072	—928	—800	—128
<b>A. 5.—Travelling Allowance</b>					
Non-voted O. 3,800 } S. (a) —2,200 }	1,600	1,570	—30	..	—30
Voted . . . . .	42,000	58,417	+16,417	+16,500	—83
Partly to local officer's estimate having been cut down (Rs. 5,000) and partly to increased charges owing to disturbed conditions on the border (Rs. 9,200). The balance was due to the cause mentioned under A 1. Voted.					
<b>A. 6.—Other Allowances, Hono- raria, etc.</b>					
Non-voted O. 3,200 } S. (a)—2,000 }	1,200	408	—792	—790	—2
See A. 1.—Non-voted.					
Voted . . . . .	1,04,100	1,04,197	+97	+2,130	—2,033
The net reappropriation of Rs. 2,130 sanctioned on different dates proved unnecessary owing to savings which finally accrued under cost of railway warrants.					
<b>A. 8.—Arms and Ammunitions</b>	46,500	48,435	+1,935	+2,220	—285
Under-estimated.					
<b>A. 9.—Other Supplies and Ser- vices . . . . .</b>	1,500	1,383	—137	—100	—37
<b>A. 10.—Contingencies . . .</b>	53,400	53,217	—183	+940	—1,123

(a) Sanctioned on the 2nd February.

ACCOUNT VII.—POLICE—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, withd-awal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police—<i>concl'd.</i></b>					
<b>A. 11.—Grants-in-aid.</b>					
Non-voted . . . . .		600	+600	+600	..
Represents passage contribution of an officer not foreseen in the original estimates.					
Voted . . . . .	53,500	33,000	—15,500	—15,500	..
The provision under this subhead is intended for transfer to the police clothing funds, the cost of the clothing being debited to the funds. As the fund had accumulated a balance sufficient to meet all the connected clothing charges for the year, no transfer to it was necessary and the sub-head was accordingly not debited to that extent. See Comments.					
<b>A. 12.—Contribution to the Punjab Government for the Police Training School, Phillaur . . . . .</b>					
	1,800	1,650	—150	..	—150
<b>B.—Works . . . . .</b>	5,600	5,362	—238	—30	—208
<b>C.—Deduct—Probable Savings . . . . .</b>	—35,000	..	+35,000	+35,000	..
Fully realised.					
<b>Totals</b> { <i>Non-voted</i> . . . . .					
	9,700	7,202	—2,495	—2,410	—85
{ <i>Voted</i> . . . . .					
	11,78,700	11,65,041	—13,659	—8,320	—5,339

## ACCOUNT VIII.—ECOLESTIASTICAL.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments :</i>					
<i>A. 1.—Church of England :</i>					
<i>A. 1 (1).—Pay of Officers .</i>	18,000	19,345	+1,345	+1,350	—5
Mainly to appointment of a temporary Chaplain.					
<i>A. 1 (2).—Pay of Establish- ments .</i>	700	695	—5	..	—5
<i>A. 1 (3).—Other Charges .</i>	9,700	10,612	+912	+1,123	—213
Mainly under cost of passage.					
<i>A. 2.—Church of Scotland :</i>					
<i>A. 2 (1).—Pay of Establish- ments .</i>	500	103	—692	—690	—2
Certain appointments were held in abeyance.					
<i>A. 2 (2).—Other Charges .</i>	200	240	+40	+40	—
<i>B.—Cemetery Establishment :</i>					
<i>B. 1.—Pay of Establishments .</i>	4,000	3,865	—135	—125	—10
<i>B. 2.—Other Charges .</i>	600	553	—42	—10	—32
<i>Totals .</i>	34,000	35,423	+1,423	+1,690	—267



## ACCOUNT IX.—POLITICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Agents:</b>					
<b>A. 1.—Pay of Officers</b>					
O. 5,69,500	5,58,500	4,99,390	—59,110	—51,150	—7,960
S. (a)—11,000					
See A. 8.—Deduct—Probable savings.					
A. 2.—Pay of Establishments .	4,46,000	4,37,138	—8,862	—7,160	—1,702
A. 3.—Allowances, Honoraria, etc. . . . .	2,01,600	2,15,726	+14,126	+15,900	—1,774
Frequent and extensive touring due to disturbances on the Frontier.					
A. 4.—Supplies and Services .	31,400	24,750	—6,650	—2,740	—3,930
Partly to over-estimation of certain items of expenditure.					
<b>A. 5.—Contingencies</b>					
O. 1,91,200	1,76,200	1,56,519	—19,681	—16,000	—3,681
S. (b)—15,000					
Due to economy.					
A. 6.—Grants-in-aid, Contributions, etc. . . . .	1,200	678	—522	..	—522
Debit for passage contribution of one officer not having been raised during the year.					
A. 7.—Deduct—Charges recover- ed from other Governments, Departments, etc. . . . .	—1,400	—1,440	—40	..	—40
A. 8.—Deduct—Probable Sav- ings . . . . .	—50,000	..	+50,000	+50,000	..
Fully realised.					
B.—Political Subsidies . . . . .	1,00,600	1,00,600	..	..	..
C.—Entertainment Charges . . . . .	86,000	86,490	+490	+2,340	—1,350
D.—Refugees and State prisoners . . . . .	20,800	42,876	+22,076	+22,130	—54
Certain unexpected charges were incurred connected with Saqvi and Russian Refugees.					
E.—Miscellaneous . . . . .	2,600	1,171	—829	—800	—29
Less expenditure on rewards to Native Chiefs for Political Services.					
F.—Works . . . . .	100	49	—51	..	—51
G.—English Charges (High Commis- sioner) on Stores . . . . .	..	..	..	..	..
O. ..	15,000	10,813	—4,187	..	—4,187
S. (b) 15,000					
The second motor car for the Agent to the Governor General cost less than the grant fixed by Government.					
H.—Loss or Gain by Exchange . . . . .	..	134	+134	..	+134
See paragraph 48, Chapter III of the Report.					
Totals	Gross . . . . .	15,89,400	15,76,314	—13,086	+12,520
	Deductions . . . . .	—1,400	—1,440	—40	—40
	Net . . . . .	15,88,000	15,74,874	—13,126	+12,520

(a) Sanctioned on 6th February.

(b) Sanctioned on 18th October.

## ACCOUNT X.—FRONTIER WATCH AND WARD.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reap- pro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## A.—Charges for Levies :

## A. 1.—Chagosi

O.	3,39,400	3,09,400	2,85,647	-23,753	-22,229	-1,533
S. (a)	-30,000					

The saving represents a portion of the Agent to the Governor General's Reserve which was not utilised.

## A. 2.—Sibi

O.	2,97,400	2,92,400	2,91,903	-497	-200	-297
S. (a)	-5,000					

A. 3.—Quetta-Pishin . . . 1,80,600 1,80,497 -103 .. -103

A. 4.—Kalat . . . 1,49,800 1,46,569 -3,231 -2,935 -296

Represents allowance of a tribal Sardar which was kept in abeyance.

A. 5.—Loralai . . . 1,85,100 1,84,495 -605 .. -605

A. 6.—Zhob . . . 2,69,100 2,68,010 -1,090 -900 -190

A. 7.—Others . . . 67,500 77,495 +9,995 +15,030 -5,035

Mainly under temporary Levies engaged.

A. 8.—Deduct—Recoveries . -22,700 -16,133 +6,567 +6,600 -33

Due to the abolition of certain Postal Lines and consequent decrease in recovery from the Postal Department on account of share of that Department.

## B.—Zhob Levy Corps :

## B. 1.—Pay of Officers

O.	89,500	84,000	83,299	-701	..	-701
S. (a)	-5,500					

B. 2.—Pay of Establishments . 3,46,100 3,46,743 +643 +2,300 -1,717

B. 3.—Allowances, Honoraria,  
etc. . . 1,69,800 1,62,090 -7,710 -3,350 -3,760

Mainly under house rent and other allowances.

(a) Sanctioned on 6th February.



ACCOUNT X.—FRONTIER WATCH AND WARD.—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Zhoi Levy Corps :—conold.</b>					
<b>B. 4.—Supplies and Services</b>					
O. 4,95,000	3,67,000	3,44,108	—22,892	—16,420	—6,472
S. (a) —38,000					
Mainly under feeding charges (Rs. 6,100) due to decrease in rates and less purchase of stores (Rs. 12,300).					
<b>B. 5.—Contingencies</b>	44,900	47,216	+2,316	+4,300	—1,984
	Under-estimated.				
<b>B. 6.—Grants-in-aid, Contribu- tions, etc.</b>	3,600	1,800	—1,800	..	—1,800
Passage contribution for three officers was not debited within the year.					
<b>C.—Mekran Levy Corps :</b>					
<b>C. 1.—Pay of Officers</b>					
O. 23,700	19,300	20,107	+807	+1,000	—193
S. (a) —4,400					
Partly to adjustment of arrears of pay of an officer.					
<b>C. 2.—Pay of Establishments</b>	1,60,800	1,58,141	—2,659	—2,000	—659
<b>C. 3.—Allowances, Honoraria, etc.</b>	42,300	41,858	—442	..	—442
<b>C. 4.—Supplies and Services</b>	1,57,100	1,58,102	+1,002	+2,955	—1,953
<b>C. 5.—Contingencies</b>	20,000	12,293	—7,707	—7,000	—707
Partly to over-budgeting (Rs. 3,000) and partly to less expenditure under certain items of contingencies.					
<b>C. 6.—Grants-in-aid, Contribu- tions, etc.</b>	600	127	—473	..	—473
Passage contribution of one officer was not debited during the year.					
<b>D.—Miscellaneous :</b>					
<b>D. 1.—Police Expenses</b>	10,000	9,960	—40	..	—40
<b>D. 2.—Intelligence Bureau :</b>					
D. 2 (1).—Pay of Officers	18,000	18,000	..	..	..
D. 2 (2).—Pay of Establish- ments	7,200	5,562	—1,638	—1,450	—188
D. 2 (3).—Other Charges	16,500	19,392	+2,892	+3,000	—108

Increased expenditure on travelling allowance owing to transfers and the disturbed condition on the Afghan border.

(a) Sanctioned on 6th February.



*ACCOUNT X.—FRONTIER WATCH AND WARD—concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Miscellaneous—concl'd.</i>					
<i>D. 2 (1).—Grants-in-aid, Con- tributions, etc.</i>	600	800	+200	+200	..
Passage contribution of an officer.					
<i>D. 2 (5).—Deduct—Amount recovered from Army Estimates . . .</i>	—18,600	—18,600	..	..	..
<i>D. 3.—Hospital Charges :</i>					
<i>D. 3 (1).—Pay of Establish- ments . . .</i>	10,500	9,721	—779	—425	—354
<i>D. 3 (2).—Other Charges . .</i>	18,200	18,238	+38	+905	—817
<i>E.—Buildings and Communications .</i>	33,000	35,291	+2,291	+4,330	—2,039

Due to heavy repairs on account of considerable damage done to buildings in Mekran by rains. The final saving represents amount provided for by reappropriations for a set of wireless telegraph for the Zhob Militia which was ultimately not required.

<i>Totals</i>	<i>Gross</i>	29,83,400	29,28,114	—55,286	—22,820	—32,466
	<i>Deductions</i>	—41,300	—34,733	+6,567	+6,600	—33
	<i>Net</i>	29,42,100	28,93,381	—48,719	—16,220	—32,499

## ACCOUNT XI.—EDUCATION.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappropri- ation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Government Secondary Schools :</b>					
B. 1.—Pay of Officers . . . . .	16,400	18,551	+2,151	+2,220	—69
Leave salary of one officer for 1928-29 was adjusted.					
B. 2.—Pay of Establishments . . . . .	84,400	75,763	—8,632	—8,340	—292
Mainly to abolition of the Dera Bugti School and the abandonment of the opening of an Agricultural School. See also Subhead J.					
B. 3.—Other Charges					
Non-voted . . . . .	1,500	1,806	+306	+310	—4
Due to more touring.					
Voted . . . . .	16,900	15,220	—1,680	—1,640	—40
See B. 2. Also Subhead J.					
<b>C.—Grants-in-aid to Non-Government Secondary Schools . . . . .</b>	57,300	68,390	+11,090	+11,100	—10
Due to payment of special grants-in-aid to certain schools.					
<b>D.—Government Primary Schools :</b>					
D. 1.—Pay of Establishments . . . . .	76,900	71,697	—5,203	—4,390	—313
See Subhead J.					
D. 2.—Other Charges . . . . .	14,300	13,836	—464	—31	—154
<b>E.—Grants-in-aid to Non-Government Primary Schools . . . . .</b>	10,500	1,353	—9,147	—9,145	—2
See Subhead J.					
<b>F.—Government Special Schools :</b>					
F. 1.—Pay of Establishments . . . . .	4,500	2,566	—1,934	—1,840	—94
See Sub-head J.					
F. 2.—Other Charges . . . . .	15,800	7,630	—8,170	—8,085	—85
See Subhead B. 2 (Account I). See also Subhead J.					
F. 3.—Establishment charges paid to other Governments, Departments, etc. . . . .	300	601	+301	+420	—119
Under cost of training of teachers.					
<b>G.—Grants-in-aid to Non-Government Special Schools . . . . .</b>	9,800	7,663	—2,137	—2,110	—27
Smaller expenditure on account of allowances to trained Mullahs, fewer having qualified themselves and started work. See also Sub-head J.					
<b>H.—General :</b>					
H. 1.—Inspection :					
H. 1 (1).—Pay of Officers . . . . .	8,200	6,890	—1,310	—1,300	—10
See Subhead J.					

ACCOUNT XI.—EDUCATION—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—General—<i>concl'd.</i></b>					
H. 1 (2).—Pay of Establishments . . . . .	12,900	11,918	—982	—830	—152
H. 1 (3).—Other Charges . . . . .	3,700	4,568	+868	+880	—12
Mainly to increased travelling allowance due to increase in the number of school.					
H. 2.—Scholarships . . . . .	39,000	33,422	—5,578	—5,540	—38
Partly to abolition of a Vernacular Middle School and abandonment of the opening of one Agricultural School (Rs. 3,000) and partly to less expenditure on Scholarships in secondary and Primary Schools for want of deserving students (Rs. 2,600). See also Sub-head J.					
H. 3.—Miscellaneous . . . . .	1,200	4,800	+3,600	+3,600	..
Expenditure on account of contribution to certain Libraries.					
L.—Works . . . . .	8,400	8,607	+207	+360	—153
J.—Deduct—Probable Savings . . . . .	—40,000	..	+40,000	+40,000	..
Not fully realised.					
Total { Non-voted . . . . .	17,900	20,367	+2,467	+2,530	—63
{ Voted . . . . .	3,24,100	3,34,928	+10,828	+12,330	—1,504



## ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal adjusted or surrender. + or—	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Medical Establishment :</b>					
<b>A. 1.—Pay of Officers</b>					
Non-voted O. 32,500	17,300	17,098	-292	..	-292
S. (a) —15,500					
Voted . . . . .	18,500	12,380	-6,120	-4,600	-1,520
Partly to vacancies left unfilled.					
A. 2.—Pay of Establishments .	2,400	2,113	-287	-200	-87
<b>A. 3.—Allowances and Contin- gencies :</b>					
Non-voted . . . . .	3,500	4,631	+331	+360	-29
Due mainly to increased travelling expenses owing to deputation of an officer to Tibet.					
Voted . . . . .	4,700	4,818	+118	+125	-7
A. 4.—Grants-in-aid, Contributions, etc. . . . .	600	710	+110	+560	-440
Under passage contribution. The final saving is due to no debit having been raised in respect of one officer as contemplated.					
<b>B.—Hospitals and Dispensaries :</b>					
B. 1.—Pay of Officers . . . . .	3,000	3,000	..	..	..
B. 2.—Pay of Establishments .	1,37,700	1,33,892	-3,808	-3,180	-648
<b>B. 3.—Allowances, Honoraria, etc.</b>					
Non-voted . . . . .	500	976	+476	+480	-4
Due to under-estimation.					
Voted . . . . .	19,200	19,825	+625	+800	-225
Due mainly to payment of grain compensation allowance for which no provision was made in the original estimates.					
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of Patients . . . . .	66,000	60,111	-5,889	-3,600	-2,289
Cost of medical and Surgical Instruments provided for under this subhead, was correctly debited to B. 5.					

(a) Sanctioned on 26th February.

ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>B.—Hospitals and Dispensaries—<i>concl'd.</i></b>						
B. 5.—Furniture and Appara- tus . . . . .	8,000	11,559	+3,559	+3,610	—51	
<i>See B-4.</i>						
B. 6.—Other Expenses . . .	20,000	21,779	+1,779	+2,500	—721	
The increase is mainly due to (i) influx of trans-frontier people owing to disturbed conditions in Afghanistan as well as indigent persons having migrated to Quetta from Sind on account of the Cholera epidemic (Rs. 1,200) and increased expenditure on warm clothing (Rs. 500).						
B. 7.—Grants-in-aid to Hospi- tals and Dispensaries . . .	19,700	21,628	+1,928	+1,950	—22	
Represents a special grant to the Mission Hospital and the Municipal Dispensary, Quetta.						
B. 8.— <i>Deduct</i> —Amount reco- vered from the North- Western Railway and Nushki Town Fund . . .	—7,000	—6,972	+28	..	+28	
C.—Mental Hospital . . . . .	5,000	4,888	—112	—100	—12	
<b>D.—Medical Colleges and Schools— Amounts paid to other Govern- ments, Departments, etc. . .</b>						
	3,400	3,219	—181	—3,400	+3,219	
The final excess was due to an unexpected debit raised by the Punjab Government after the close of the year. That Government had previously intimated in March 1930 that no debit would be raised, when the saving was reappropriated.						
E.—Medical—Works . . . . .	700	198	—502	—500	—2	
Due to certain provision wrongly made here. <i>See</i> Sub-head E.—Account XIII.						
<b>F.—Public Health Establishment:</b>						
F 1.—Pay of Establishments . .	6,000	7,335	+1,335	+1,370	—35	
Under leave salary.						
F. 2.—Other Charges . . . . .	3,800	5,099	+1,299	+1,450	—151	
Partly to increased travelling expenses on account of transfers and partly to purchase of a greater quantity of vaccine lymph.						
G.—Grants-in-aid for Public Health Purposes . . . . .	5,000	5,000	..	..	..	
H.—Public Health Works . . .	200	117	—83	—50	—33	
Totals {	<i>Non-voted</i> . . . . .	25,200	26,325	+1,125	+1,890	—765
	Voted . {	Gross . . . . .	3,20,300	3,13,961	—6,339	—2,584
		Deductions . . .	—7,000	—6,972	+28	+28
		Net . . . . .	3,13,300	3,06,989	—6,311	—3,755



## ACCOUNT XIII—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Agriculture—Experimental Farms :</b>					
A. 1.—Pay of Establishments .	8,000	10,705	+2,105	+2,150	—45
Under temporary establishments.					
A. 2.—Other Charges .	7,500	6,925	—575	—685	—10
Curtailment of contingent expenditure.					
<b>B.—Agriculture—Expenditure in connection with the visitation of Locusts</b>					
O. . . . .	28,000	33,406	+5,406	+6,500	—1,094
S. (a) 28,000 }					
A smaller supplementary grant was asked for as it was possible to meet the balance of the expenditure out of savings within the Grant.					
<b>C.—Agriculture — Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show .</b>					
	4,300	4,270	—30	—30	..
<b>D.—Veterinary Charges :</b>					
D. 1.—Superintendence					
—Pay of Officers .	5,400	5,400	..	..	..
D. 2.—Subordinate Establishments :					
D. 2. (1).—Pay of Establishments .	32,000	31,780	—220	+45	—265
D. 2. (2).—Other Charges .	19,500	17,970	—1,530	—1,365	—165
Economy in contingent expenditure					
D. 3.—Hospitals and Dispensaries :					
D. 3. (1).—Pay of Establishments .	2,900	2,653	—247	—220	—27
D. 3 (2).—Other Charges .	20,000	16,770	—3,230	—2,560	—670
Partly to the smaller purchase of medicines (Rs. 2,300) and partly to savings in the feeding charges of animals (Rs. 800).					
<b>E.—Agricultural Works .</b>					
	800	1,928	+428	+500	—72
See Sub-head E.—Account XII.					
<b>F.—Museum :</b>					
F. 1.—Pay of Establishments .	5,200	4,418	—782	—775	—7
F. 2.—Grants-in-aid .	1,400	2,055	+655	+655	..
A special grant was made to the Museum.					

(a) Voted by the Legislative Assembly on 19th February.



# ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Museum—<i>concl'd.</i></b>					
F. 3.—Other Charges . . . . .		4	+4	+20	—16
<b>G.—Exploration of Coal, Petroleum and Minerals :</b>					
G. 1.—Pay of Establishments . . . . .	3,800	3,520	—280	—230	—50
G. 2.—Other Charges . . . . .	600	538	—62	..	—62
<b>H.—Provincial Statistics and other Miscellaneous Departments :</b>					
H. 2.—Examinations . . . . .	2,000	1,355	—645	—635	—10
The saving is due to the change in system whereby honoraria to Examiners in Government Service for certain examinations are adjusted under the Major heads to which the pay of the Examiners are charged.					
<b>H. 3.—Boiler Factory and Electricity Inspection :</b>					
H. 3. (1).—Pay of Officers . . . . .	12,500	12,227	—273	—270	—3
H. 3. (2).—Pay of Establishments . . . . .	1,000	1,264	+264	+270	—6
H. 3. (3).—Other Charges . . . . .	3,500	6,874	+3,374	+3,440	—66
Partly to under-estimation (Rs. 2,000) and partly to expenditure on Stores which were ordered in 1928-29 having been received during 1929-30 (Rs. 1,700).					
<b>Total . . . . .</b>	<b>1,59,000</b>	<b>1,63,362</b>	<b>+4,362</b>	<b>+6,930</b>	<b>—2,568</b>

## ACCOUNT XIV.—Miscellaneous.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Miscellaneous Compensations :</b>					
A. 1.— <i>Quit Rents</i> . . . . .	1,51,500	1,51,500	..	..	..
A. 2.— <i>Other Compensations</i>					
<i>Non-voted</i> . . . . .	30,000	30,000	..	..	..
<i>Voted</i> . . . . .	2,400	2,044	—356	—350	—6
<b>B.—Durbar Presents and Allowances to Vakeels</b> . . . . .	56,000	55,436	—564	—530	—34
<b>C.—Donations for Charitable Purposes and Charges on account of Euro- pean Vagrants</b> . . . . .	1,400	1,592	+192	+200	—8
A fluctuating item.					
<b>D.—Grants-in-aid</b> . . . . .	10,000	7,200	—2,800	—2,800	..
Expenditure on account of contributions sanctioned out of this grant for "Literature" and "Hospitals" was booked under Accounts XI and XII respectively.					
<b>E.—Unforeseen Charges</b> . . . . .	1,500	..	—1,500	—1,500	..
See remarks against D.					
<b>F.—Other Charges</b> . . . . .	11,200	14,650	+3,450	+3,490	—30
Represents irrecoverable temporary loans written off.					
<b>Totals</b> { <i>Non-voted</i> . . . . .	1,81,500	1,81,500	..	..	..
{ <i>Voted</i> . . . . .	82,500	80,922	—1,578	—1,500	—78

## IMPORTANT COMMENTS.

*General.*

The voted saving during 1929-30 represents 1.08 per cent. of the final Grant against 1.86 per cent. in the previous year. The non-voted saving during the year under report represents 1.23 per cent. of the final appropriation against an excess of 0.34 per cent. in the preceding year. These results indicate improvement in budgeting and control.



**2. Sub-head A.-11 (voted), Account VII.—**

Expenditure on Police clothing in the Baluchistan Administration is not debited direct to the grant. The procedure is that a certain scale of expenditure, based on the sanctioned strength of the force, is authorised for the provision of police clothing and provision is made in accordance with this scale. The provision is, as a rule, transferred to a personal ledger account the balance of which does not lapse from year to year. The Superintendent of Police concerned draws on this personal ledger account whenever he has to pay for any police clothing. A similar procedure is in force under the Delhi Administration but not in Central India, where cost of clothing is debited direct to the Police grant. The general question of the suitability of the system in force in Baluchistan and Delhi is under consideration.

*Misappropriation of Government Money.*

3. A clerk in an office misappropriated Government money aggregating Rs. 1,195 obtained by the encashment of certain cash orders and a cheque during the months of March and April, 1929. The amount misappropriated was fully repaid by the clerk who was tried by a court of law, convicted and sentenced to nominal imprisonment (until the rising of the court) and a fine. As regards the departmental action taken, the clerk was allowed to retire from Government service on an invalid pension.

The defalcation was rendered possible mainly owing to the lack of supervision on the part of the Head of the office, who, it was contended, was overworked at the time owing to the Afghan disturbances. He was, however, warned by the local Administration.

*Fruit Farm Experimental Station, Quetta.*

4. A *pro forma* Account for the year 1929-30 has been appended to the Appropriation Account for this Grant with the necessary certificate.

The Account has not been cast in a strictly commercial form as the question of the treatment of the Farm as a commercial concern has, it is understood, not yet been decided by the Government of India.

The Account shows a loss of Rs. 6,955 as compared with a Loss of Rs. 8,453 in 1928-29. The local Administration has promised to submit a report to the Government of India on the working of the Farm.





## GRANT NO. 78.—DELHI.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct De- mands on the Re- venue . . .	{ Gross . . . Deductions . . . Net . . .	4,59,800 —3,500 4,56,300	4,58,843 —3,500 4,55,343	—937 .. —937	+8,820 .. +8,820	—9,757 .. —9,757
Account II.—General Ad- ministration . .	{ Non-voted . . . Voted . . .	73,500 3,16,200	73,410 3,06,571	—90 —9,629	—89 —3,174	—1 —6,455
Account III.—Adminis- tration of Justice	{ Non-voted . . . Voted . . .	29,400 2,33,400	29,789 2,26,776	+389 —6,624	+1,600 +10,530	—1,211 —17,154
Account IV.—Jails and Convict Settle- ments . . .	{ Non-voted . . . Voted . . .	1,300 1,46,400	1,300 1,49,182	.. +2,782	.. +600	.. +2,182
Account V.—Police	{ Non-voted . . . Voted . . .	46,900 9,55,900	46,674 9,46,406	+1,774 —9,494	+1,712 —2,300	+62 —7,194

## Important variations under Individual Accounts.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Subhead A. 1 (2).—The excess of Rs. 4,538 was due to institution of suits against-lease holders of Nazul Lands.

## ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Subhead E.—The saving of Rs. 9,872 against the grant of Rs. 46,000 was due to less payments on account of diet and road money to witnesses than anticipated.

## ACCOUNT IV.—JAILS, ETC.

Subhead A. 4.—The excess of Rs. 9,273 was due to the increased expenditure under Miscellaneous Services and Supplies. It is stated that as certain liabilities were not intimated, the excess remained uncovered.

## ACCOUNT V.—POLICE.

Subhead A. 4.—Voted.—The excess of Rs. 9,157 was mainly due to purchase of Motor cars (Rs. 2,700), and police and military arrangements on the occasion of Bakr-Id. (Rs. 6,400).



Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account VI.—Education . . . .	9,80,500	9,40,083	—40,417	—8,775	—31,642
Account VII.—Medical:					
{ Non-voted . . . .	38,500	38,876	+ 376	+ 333	—7
{ Voted { Gross . . . .	5,00,300	5,18,047	+ 17,747	+ 30,700	—12,963
{ Deductions . . . .	—300	—350	—50	..	—50
{ Net . . . .	5,00,000	5,17,697	+ 17,697	+ 30,700	—13,003
Account VIII.—Public Health { Non-voted . . . .	36,100	31,219	—4,881	—4,331	..
{ Voted . . . .	1,66,300	1,52,911	—13,389	—12,200	—1,189
Account IX.—Other Expendi- ture Heads { Non-voted { Gross . . . .	42,100	43,240	+ 1,140	+ 1,275	—135
{ Deductions . . . .	—1,200	—1,200	..	..	..
{ Net . . . .	40,900	42,040	+ 1,140	+ 1,275	—135
{ Voted . . . .	4,79,000	4,44,975	—34,025	—24,201	—9,824
Totals { Non-voted { Gross . . . .	2,68,300	2,67,008	—1,292	..	—1,292
{ Deductions . . . .	—1,200	—1,200	..	..	..
{ Net . . . .	2,67,100	2,65,808	—1,292	..	—1,292
{ Voted { Gross . . . .	42,37,800	41,43,814	—93,986	..	—93,986
{ Deductions . . . .	—3,800	—3,850	—50	..	—50
{ Net . . . .	42,34,000	41,39,964	—94,036	..	—94,036

## Important variations under Individual Accounts—concl'd.

## ACCOUNT VI.—EDUCATION.

Subheads B. 1 and B. 2.—The appropriations of Rs. 9,500 and Rs. 1,200 under the subhead respectively remained unutilised as the Government High School, Delhi, was not raised to the standard of an Intermediate College.

Subhead F. 1.—The excess of Rs. 47,799 over the original grant of Rs. 1,40,000 was mainly due to the payment of some grants-in-aid (Rs. 45,100) having been correctly adjusted under this head instead of under Subhead F. 2, where the provision was originally made.

Subhead F. 2.—The large saving of Rs. 92,709 against the grant of Rs. 1,07,700 was mainly due to (i) a wrong provision of Rs. 45,100 under this subhead instead of under subhead F. 1 and (ii) to the reason that a school could not apply for building grant, for which a provision of Rs. 50,000 was made, probably owing to paucity of funds at its disposal.

## ACCOUNT VII.—MEDICAL.

Subhead C.—The excess of Rs. 26,504 over the original grant of Rs. 3,35,500 was mainly due to the payment to the Lady Hardinge Medical College, of Rs. 44,000 on account of erection of a new building for the X-Ray and Electro-Therapeutic Department instead of Rs. 21,000 provided for the purchase of a radium.

## ACCOUNT VIII.—PUBLIC HEALTH.

Subhead B. 1.—Voted.—The saving of Rs. 12,206 against the grant of Rs. 73,000 was due to the payment of less grants-in-aid than originally estimated.

## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Subhead H. 2.—The saving of Rs. 13,494 against the grant of Rs. 75,200 was due to less expenditure on copying agency etc. (Rs. 9,989), and on rents, rates and taxes. (Rs. 5,505).



## ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue :</b>					
A. 1.—Charges of Administration :					
A. 1 (1).—Pay of Establishments . . . . .	16,500	15,623	—977	..	—977
A. 1 (2).—Other Charges . . . . .	9,600	14,138	+4,538	+8,000	—3,462
Excess under law charges due to the institution of suits against lease holders of Nazul Lands. The reappropriation of Rs. 7,000 sanctioned on 31st March proved excessive.					
A. 2.— <i>Deduct</i> .—Amount recovered from P. W. D. . . . .	—3,500	—3,500	..	..	..
A. 3.—Land Records :					
A. 3. (1) Pay of Establishments . . . . .	32,300	31,245	—1,055	..	—1,055
A. 3. (2).—Other Charges . . . . .	3,500	4,106	+606	+1,000	—394
Mainly due to the payment of grain compensation allowance					
A. 4.—Works . . . . .	5,000	4,725	—275	..	—275
<b>B.—Excise :</b>					
B. 1.—Assignments and Compensations . . . . .	3,12,500	3,12,394	—106	..	—106
B. 2.—Pay of Establishments . . . . .	10,900	9,701	—1,199	..	—1,199
B. 3.—Other Charges . . . . .	45,000	43,882	—1,118	..	—1,118
Reduced payments for excise rewards.					
<b>C.—Stamps :</b>					
C. 1.—Pay of Establishments . . . . .	700	659	—41	..	—41
C. 2.—Other Charges . . . . .	9,300	8,967	—333	—300	—33
<b>D.—Forest :</b>					
D. 1.—Pay of Establishments . . . . .	6,300	5,500	—800	—800	..
Scholarship provided under this head were correctly debitable to D. 2.					
D. 2.—Other Charges . . . . .	4,000	4,115	+115	+800	—685
See D. 1. The reappropriation of Rs. 800 sanctioned on 31st March proved excessive.					
<b>E.—Registration :</b>					
E. 1.—Pay of Establishments . . . . .	4,100	3,693	—407	..	—407
E. 2.—Other Charges . . . . .	160	215	+115	+120	—5
Due to binding charges of indices not originally contemplated.					
Totals . . . . .					
{ Gross . . . . .	4,59,800	4,58,863	—937	+8,820	—9,787
{ Deductions . . . . .	—3,500	—3,500	..	..	..
{ Net . . . . .	4,56,300	4,55,363	—937	+8,820	—9,787

## ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, with drawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
—Chief Commissioner :					
A. 1.—Pay of Officers :					
<i>Non-voted.</i>	36,000	36,000	..	..	..
Voted . . . . .	12,000	9,000	—3,000	—3,000	..
A. 2.—Pay of Establishments.	39,200	37,772	—1,428	—1,300	—128
A. 3.—Allowances, Honoraria, Etc.					
<i>Non-voted</i>	7,100	6,714	—386	—385	—1
Voted . . . . .	10,500	10,948	+448	+1,060	—612
A. 4.—Grants-in-aid, Contribu- tions, Etc. . . . .	600	600	..	..	..
G.—Local Fund Audit Charges Paid to the Audit Department . . . . .	5,400	5,338	—62	..	—62
D.—District Administration :					
D. 1.—Pay of Officers :					
<i>Non-voted</i> O. 30,700 } S. (a) —4,400 }	26,300	26,093	—205	—205	..
Voted . . . . .	61,000	52,482	—8,518	—8,800	+282
D. 2.—Pay of Establishments . .	1,24,800	1,24,596	—204	+1,700	—1,904
D. 3.—Allowances, Honoraria, Etc. :					
<i>Non-voted</i> . . . . .	2,900	3,067	+167	+167	..
Voted					
O. 13,800 } S. (b) 3,800 }	17,600	15,077	—2,523	..	—2,523
Due to less touring.					
D. 4.—Contingen- cies . . . . .					
O. 40,200 } S. (b) 2,500 }	42,700	49,252	+6,552	+7,000	—448
Mainly on account of purchase and repair of furniture (Rs. 2,886) and Miscellaneous contingent charges (Rs. 2,289).					

(a) Sanctioned on 11th January.

(b) Voted by the Legislative Assembly on 15th February.

ACCOUNT II—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—District Administration— <i>concl'd.</i>					
D. 5.—Grants-in-aid, Contributions, Etc.	600	934	+334	+334	..
Passage contribution of an officer was adjusted.					
E.—Expenses connected with Elections for Legislatures					
O. ..	3,000	1,940	—1,060	..	—1,060
S. (b) 3,000					
The estimate proved excessive.					
F.—Miscellaneous . . . . .	..	166	+166	+166	..
On rewards for extinguishing the fire in the Sadar Bazar.					
Totals {					
Non-voted . . . . .	73,500	73,410	—90	—89	—1
Voted . . . . .	3,16,200	3,06,571	—9,629	—3,174	—6,455

(b) Voted by the Legislative Assembly on 18th February.



## ACCOUNT III—ADMINISTRATION OF JUSTICE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation, adjusted withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—High Courts and Chief Courts .	40,100	36,000	—4,100	—4,100	..
Due to the adjustment of the cost of training of Judicial Officers in Commercial Law under subhead C. 4.					
B.—Law Officers :					
B. 1.—Pay of Officers . .	12,000	12,000	..	..	..
B. 2.—Other Charges . .					
O. 4,900 } .	6,900	8,483	+1,583	+2,000	—417
S. (a)2,000 }					
Due to law charges in special unforeseen cases.					
C.—Civil and Sessions Courts :					
C. 1.—Pay of Officers :					
Non-voted . . . .	28,500	29,123	+623	+1,662	—1,032
Voted . . . . .	32,400	35,462	+3,062	+4,600	—1,538
Due to the appointment of an additional sub-Judge.					
C. 2.—Pay of Establishments					
O. 49,100 } .	50,000	53,663	+3,663	+7,100	—3,447
S. (a)900 }					
Additional Staff was appointed.					
C. 3.—Grants-in-aid, Contributions, etc. . . . .	600	600	..	+71	—71
C. 4.—Establishment Charges Paid to Other Govern- ments, Departments, Etc.	..	4,223	+4,223	+4,300	—77
See subhead A.					
C. 5.—Other Charges					
Non-voted . . . .	300	66	—234	—136	—98
Under travelling allowances					
Voted O. 12,100 } .	15,300	12,510	—2,790	—600	—2,190
S. (a) 3,200 }					
Mainly under contingencies. The supplementary grant, based on anticipated increased expenditure, was only partially required.					

(a) Voted by the Legislative Assembly on 18th February.

ACCOUNT III—ADMINISTRATION OF JUSTICE—*concd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Court of Small Causes :					
D. 1.—Pay of Officers . . .	13,800	13,009	—791	+5,700	—6,491
The re-appropriation was sanctioned to meet the leave salary of a sub-Judge, but the anticipated debit was not raised.					
D. 2.—Pay of Establishments . . .	12,900	12,430	—470	..	—470
D. 3.—Other Charges . . .					
O. 2,000 . . .					
S. (a) 2,000 . . .	4,000	2,878	—1,122	..	—1,122
Mainly due to economy in contingent expenditure. The supplementary grant of Rs. 2,000 sanctioned on 18th February 1930 proved to be high.					
E.—Criminal Courts . . .	46,000	36,128	—9,872	—8,470	—1,402
Mainly under diet and road money to witnesses.					
Totals { Non voted . . .	29,100	29,789	+389	+1,600	—1,211
{ Voted . . .	2,33,400	2,26,776	—6,624	+10,530	—17,154

(a) Voted by the Legislative Assembly on 18th February.

## ACCOUNT IV—JAILS AND CONVICT SETTLEMENTS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Jails :</b>					
A. 1.— <i>Pay of Officers</i> . . . . .					
<i>Non-voted</i> . . . . .	1,800	1,800	..	..	..
<i>Voted</i> . . . . .	..	1,129	+1,129	+1,200	—71
A post of Jailor was converted into that of Deputy Superintendent.					
A. 2.— <i>Pay of Establishments</i> . . . . .	30,100	26,011	—4,089	—2,100	—1,989
Partly as explained under A. 1.					
A. 3.— <i>Allowances, Honoraria, Etc.</i> . . . . .	4,500	5,131	+631	+1,500	—869
Mostly under travelling and grain compensation allowances.					
A. 4.— <i>Supplies and Services</i> . . . . .					
O. 87,300 } . . . . .	96,300	1,05,573	+9,273	..	+9,273
S. (a) 9,000 }					
Under Miscellaneous services and supplies. Certain liabilities were not intimated, hence the excess remained uncovered.					
A. 5.— <i>Contingencies</i> . . . . .	7,000	5,656	—1,344	..	—1,344
Mainly under Petty construction and repairs.					
<b>B.—Jail Manufacture</b> . . . . .	8,500	5,682	—2,818	..	—2,818
Mainly under purchase of raw materials.					
<b>Totals</b> { <i>Non-voted</i> . . . . .	1,800	1,800	..	..	..
{ <i>Voted</i> . . . . .	1,46,400	1,49,182	+2,782	+600	+2,182

(a) Voted by the Legislative Assembly on 18th February.



## ACCOUNT V—POLICE.

Major Head and Subhead	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police:					
A. 1.—Pay of Officers:					
Non-voted . . . . .	30,500	33,303	+2,503	+2,503	..
Due to appointment of a special officer.					
Voted O. 17,700 } . . . . .	19,800	19,222	—578	..	—578
S. (a)2,100 }					
A. 2.—Pay of Establishments:					
Non-voted . . . . .	6,400	5,542	—858	—858	..
Voted O. 5,48,900 } . . . . .	5,52,300	5,30,421	—21,879	—19,600	—2,279
S. (a)3,40 }					
A. 3.—Grants-in-aid, Contributions, Etc.:					
Non-voted . . . . .	1,200	1,442	+242	+242	..
Due to the adjustment of passage contribution of certain officers not contemplated originally.					
Voted . . . . .	29,500	34,955	+5,455	+5,600	—145
Under clothing and equipment charges owing to increase in strength.					
A. 4.—Other Charges:					
Non-voted . . . . .	8,500	8,387	—113	—175	+62
Voted O. 2,64,800 } . . . . .	2,77,000	2,86,757	+9,157	+10,200	—1,043
S. (a)12,800 }					
Mainly due to purchase of motor car (Rs. 2,700) and police and Military arrangements on the occasion of the Bakr-Id. (Rs. 6,400).					
B.—Railway Police—Charges paid to the Punjab Government . . . . .	72,700	71,901	—799	+1,500	—2,200
The reappropriation sanctioned on 5th March proved unnecessary.					
C.—Police Training Schools . . . . .	4,000	3,150	—850	..	—850
Fewer students selected for training than anticipated.					
Totals { Non-voted . . . . .	46,900	48,674	+1,774	+1,712	+62
{ Voted . . . . .	9,55,900	9,46,406	—9,494	—2,300	—7,194

(a) Voted by the Legislative Assembly on 18th February.

## ACCOUNT VI—EDUCATION.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Grants-in-aid to Delhi University.	1,00,000	1,00,000	..	..	..
B.—Arts Colleges :					
B. 1.—Pay of Officers . . . . .	9,500	..	—9,500	..	—9,500
The scheme of raising the Government High School, Delhi, to the standard of an Intermediate college was deferred.					
B. 2.—Pay of Establishments	1,200	..	—1,200	—1,200	..
See B. 1.					
C.—Government Professional Colleges :					
C. 2.—Establishment Charges paid to other Govern- ments, Departments, Etc.	3,900	2,344	—1,556	..	—1,556
The debit on account of training of students at Lahore was less than estimated.					
D.—Grants-in-aid to Non-Government Arts Colleges . . . . .	1,29,500	1,36,575	+7,075	+7,075	..
Due to payment of more grants.					
E.—Government Secondary Schools :					
E. 1.—Pay of Officers . . . . .	10,000	7,468	—2,532	—2,000	—532
E. 2.—Pay of Establishments :					
Rs.					
O. 46,900 } . . . . .	47,400	45,680	—1,720	..	—1,720
S. (a) 500 }					
E. 3.—Other Charges :					
O. 30,100 } . . . . .	31,600	30,444	—1,156	+1,000	—2,156
S. (a) 1,500 }					
The supplementary grant was only partially required. The reappropriation of Rs. 1,000 sanctioned on 31st March also proved unnecessary.					
F.—Grants-in-aid to Non-Government Secondary Schools :					
F. 1.—Recurring Grants . . . . .	1,40,000	1,87,799	+47,799	+49,100	—1,301
Rs. 45,100 originally provided by mistake under F. 2 debited to this head.					
F. 2.—Building and other Non- Recurring Grants . . . . .	1,07,700	14,991	—92,709	—89,546	—3,163
Due to (i)—non-utilisation of the provision made for the grant payable to a school for construction of its building, as the grant was not applied for probably owing to the paucity of school funds (Rs. 50,000). and (ii) See F. 1.					

ACCOUNT VI—EDUCATION—*concd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Grants-in-aid to Local Bodies for Secondary Education . . .	63,700	73,291	+9,591	+9,591	..
Due to the award of more grants.					
H.—Grants-in-aid to Non-Government Primary Schools . . .	10,000	12,090	+2,090	+2,046	—956
A Grant-in-aid not provided for was paid.					
I.—Grants-in-aid to Local Bodies for Primary Education					
1. 1.—Recurring Grants . . .	1,91,900	2,04,461	+12,561	+13,909	—1,348
Due to the award of more grants,					
1. 2.—Non-Recurring Grants . . .	23,300	23,850	+550	+3,000	—2,450
A certain grant-in-aid was increased. The reappropriation of Rs. 3,000 sanctioned on 18th March proved high.					
J.—Other Charges . . .	1,000	1,000	.	..	..
K.—Government Special Schools :					
K. 1.—Pay of Establishments	23,100	22,980	—120	+280	—400
K. 2.—Other Charges . . .	18,200	14,437	—3,763	—289	—3,483
Economy in connection with the 5-year Programme.					
L.—General :					
L. 1.—Inspection :					
L. 1 (1).—Pay of Officers . . .	13,300	11,048	—2,252	—2,200	—52
L. 1 (2).—Pay of Establishments . . .	11,200	11,226	+26	+50	—24
L. 1 (3).—Other Charges . . .	5,100	7,194	+2,094	+2,100	—6
Under (i) cost of furniture and books (Rs. 1,540) and (ii) travelling allowance (Rs. 554).					
L. 2.—Scholarships . . .	20,500	15,539	—4,962	—4,400	—562
Less award of scholarships.					
L. 3.—Miscellaneous :					
L. 3 (1).—Pay of Establishments . . .	4,200	6,118	+1,918	+2,000	—82
Mainly under medical inspection of schools in connection with 5-year Programme of Education.					
L. 3 (2).—Other Charges . . .	14,200	11,549	—2,651	—300	—2,351
Mainly under medical inspection of Schools.					
Totals . . .	9,80,500	9,40,083	—40,417	—8,775	—21,642



## ACCOUNT VII—MEDICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	P.	Rs.	Rs.
<b>A.—Medical Establishments :</b>					
<b>A. 1.—Pay of Officers :</b>					
<i>Non-voted O.</i> 40,700	33,700	33,937	+ 237	+ 240	— 3
<i>S. (a) —7,000</i> }					
Voted . . . . .	19,500	19,193	— 307	..	— 307
<b>A. 2.—Pay of Establishments</b>	4,500	3,872	— 628	..	— 628
A post remained vacant.					
<b>A. 3.—Allowances and Contin-</b>					
<i>gencies :</i>					
<i>Non-voted . . . . .</i>	3,600	3,726	+ 126	+ 130	— 4
Voted . . . . .	4,900	5,334	+ 434	+ 1,460	— 1,026
Due to more touring. The reappropriation of Rs. 1,340 sanctioned in March proved high.					
<b>A. 4.—Grants-in-aid, Contributions, etc.</b>	1,200	1,213	+ 13	+ 13	..
<b>B.—Hospitals and Dispensaries :</b>					
<b>B. 1.—Pay of Officers . . . .</b>	10,800	9,549	— 1,251	— 1,200	— 51
<b>B. 2.—Pay of Establishments</b>	5,000	4,621	— 979	..	— 979
<b>B. 3.—Allowances, etc. . . . .</b>	2,000	1,154	— 846	..	— 846
Due to less touring.					
<b>B. 4.—Cost of Medicines, Diet of patients and Apparatus . . . . .</b>	25,000	19,992	— 5,008	— 3,000	— 2,008
Mainly under cost of Medicines.					
<b>B. 5.—Other Expenses . . . . .</b>	42,000	42,087	+ 87	+ 3,600	— 3,513
The reappropriation sanctioned in March proved excessive.					
<b>B. 6.—Grants-in-aid to Medical Institutions . . . . .</b>	18,700	21,700	+ 3,000	+ 3,000	..
Due to the payment of a special Grant-in-aid.					

ACCOUNT VII—MEDICAL—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>B.—Hospitals and Dispensaries—concl'd.</b>							
B. 7.—Establishment Charges paid to other Governments, Departments, Etc.	10,000	10,000	..	..	..		
B. 8.— <i>Deduct</i> —Amount debited to other Departments	—300	—350	—50	..	—50		
<b>C.—Grants-in-aid for Medical purposes</b>	3,35,500	3,62,304	+26,804	+26,840	—36		
Mainly to payment of a building grant of Rs. 44,000 to the Lady Hardinge Medical College instead of a grant of Rs. 21,000 for radium. See Note below.							
<b>D.—Medical Colleges and Schools</b> ..	21,800	18,241	—3,559	..	—3,550		
Overestimated under cost of tuition of students.							
Totals {	Non-voted	38,500	38,876	+376	+383	—7	
	Voted {	Gross	5,00,300	5,18,047	+17,747	+30,700	—12,953
		Deductions	—300	—350	—50	..	—50
		Net	5,00,000	5,17,697	+17,697	+30,700	—13,003

## NOTE.

Subhead C.—Grant-in-aid to the Lady Hardinge Medical College and Hospital, Delhi.—The Government of India, Department of Education, Health and Lands have given the assurance that the grant-in-aid paid to the Lady Hardinge Medical College and Hospital during 1929-30 was properly spent and that the conditions of the grant were fulfilled.

## ACCOUNT VIII—PUBLIC HEALTH.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Public Health Establishment :</b>					
<i>A. 1.—Pay of Officers . . .</i>	18,000	18,000	..	..	..
<i>A. 2.—Pay of Establishments. . .</i>	7,000	7,691	+691	+700	—9
Mainly due to the payment of special pay to the Sanitary Superintendent.					
<i>A. 3.—Grants-in-aid, Contributions, etc.</i>					
<i>Non-voted . . . . .</i>	800	600	—200	—200	..
Provision made for the passage contribution for a period of leave was not utilised.					
<i>Voted . . . . .</i>	9,000	6,400	—2,600	—2,600	..
Due to award of less grants.					
<i>A. 4.—Other Charges</i>					
<i>Non-voted . . . . .</i>	4,300	3,357	—943	—943	..
Due to less touring.					
<i>Voted . . . . .</i>	600	1,314	+744	+900	—156
Under travelling allowance of the Sanitary Superintendent.					
<i>A. 5.—Establishment Charges paid to other Governments, Departments, etc.</i>	50,000	50,000	..	..	..
<b>B.—Grants-in-aid for Public Health purposes :</b>					
<i>B. 1.—Grants-in-aid, Contributions, Etc.:</i>					
<i>Non-voted . . . . .</i>	13,000	9,262	—3,738	—3,738	..
Due to non-payment of the liability of Government under Section 12, Joint Water Board Act, for a certain period as the cost of production of water was less than 3 annas per thousand gallons.					
<i>Voted . . . . .</i>	73,000	60,794	—12,206	—11,500	—706
Due to award of less grants.					
<b>C.—Expenses in connection with Epidemic Diseases :</b>					
<i>C. 1.—Pay of Establishments. . .</i>	3,700	3,569	—131	..	—131
<i>C. 2.—Other Charges</i>					
<i>O. 12,200 } . . . . .</i>	12,600	12,396	—204	..	—204
<i>S. (a) 400 }</i>					



ACCOUNT VIII—PUBLIC HEALTH—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Bacteriological Laboratory:					
D. 1.—Pay of Establishments	3,900	4,188	+288	+300	—12
Due to payment of officiating pay to the substitute appointed in place of the Sub Assistant Surgeon who had gone for training.					
D. 2.—Other Charges . . .	6,500	6,529	+29	..	+29
Totals { <i>Non-voted</i> . . .	36,100	31,219	—4,881	—4,881	..
{ <i>Voted</i> . . .	1,66,300	1,52,911	—13,389	—12,200	—1,189

## ACCOUNT IX—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation—Nasirgarh Jhil	5,000	2,119	—2,881	—2,000	—881
Repairs not required due to paucity of rains					
B.—Ecclesiastical:					
B. 1.—Pay of Officers.					
O. 14,400	13,500	13,357	—143	—143	..
S.(a)—900					
B. 2.—Pay of Establishments	300	300	..	..	..
B. 3.—Grants-in-aid	400	400	..	..	..
B. 4.—Other Charges	6,900	6,319	—581	—526	—55
B. 5.—Deduct.—Recoveries	—1,200	—1,200	..	..	..
C.—Political:					
C. 1.—Pay of Officers.					
O. 11,200	8,200	8,452	+252	+252	..
S. (b)—3,000					
C. 2.—Pay of Establishments	700	..	—700	—700	..
No charges were incurred as originally anticipated.					
C. 3.—Other Charges	2,100	3,398	+1,298	+1,360	—62
Mainly due to the transfer of certain scholarships from the Punjab and the grant of special scholarships to members of the Ex-Royal family.					
C. 4.—Grant-in-aid, Contributions, Etc.	..	748	+748	+764	—16
No expenditure anticipated on account of the Political Probationers.					
D.—Agriculture:					
D. 1.—Pay of Officers					
O. 9,000	8,400	8,183	—217	—217	..
S. (b)—600					
D. 2.—Pay of Establishments					
O. 13,800	14,900	14,638	—262	..	—262
S. (c) 1,100					
D. 3.—Grants-in-aid	24,200	26,490	+2,290	+2,732	—442
Due to the payment of grant to Municipal Committee, Delhi, for improvement of gardens.					
D. 4.—Other Charges.					
Non-voted	1,600	2,083	+483	+483	—2
Due to more touring.					
Voted. O. 14,600	15,200	8,625	—6,575	—5,348	—1,227
S. (c) 600					
Mainly due to less expenditure on medicines and instruments owing to the season having been rather healthy.					

(a) Sanctioned on 22nd March.

(b) Sanctioned on 11th January.

(c) Voted by the Legislative Assembly on 18th February.

ACCOUNT IX—OTHER EXPENDITURE HEADS—*concd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>E.—Industries :</b>							
E. 1.—Pay of Establishments	16,200	16,191	—9	+300	—309		
E. 3.—Other Charges . . . .	11,800	10,908	—892	+700	—1,592		
Smaller purchases of raw materials for the Industrial School. The reappropriation sanctioned on 6th December proved unnecessary.							
<b>F.—Other Miscellaneous Departments:</b>							
F. 1.—Inspector of Boilers :							
F. 1 (1).—Pay of Officers . .	2,400	2,400	..	..	..		
F. 1 (2).—Other Charges . .	800	800	..	..	..		
F. 2.—Inspector of Factories .	300	..	—300	—300	..		
No expenditure was incurred.							
F. 3.—Examinations . . . . .	..	186	+186	+186	..		
Travelling allowance to a non-official member of a Committee for the Selection of candidates for State Railway Service.							
<b>H.—Miscellaneous Charges :</b>							
H. 1.—Grants-in-aid							
O. 3,12,000 } . . . . .	3,13,200	3,03,112	—10,088	—9,800	—288		
S. (a) 1,200 } . . . . .	75,200	59,706	—15,494	—10,671	—4,823		
H. 2.—Other Expenditure . . . . .							
Due to less work in copying agency, etc. (Rs. 9,989) and to less expenditure on rents rates and taxes (Rs. 5,505).							
Totals {	Non-voted {	Gross . . . . .	42,100	43,240	+1,140	+1,275	—135
		Deductions . . . . .	—1,200	—1,200	..	..	..
		Net . . . . .	40,900	42,040	+1,140	+1,275	—135
		Voted . . . . .	4,79,000	4,44,975	—34,025	—24,201	—9,824

(a) Voted by the Legislative Assembly on 18th February.



## GRANT No. 79—AJMER-MERWARA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Savings—.	Net reap. appropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demand on the Revenue :					
Non-voted . . . . .	3,000	3,000	..	..	..
Voted { Gross . . . . .	2,61,500	2,65,811	+4,311	+6,020	—1,709
{ Deductions . . . . .	—7,000	—8,928	+72	+70	+2
{ Net . . . . .	2,54,500	2,58,883	+4,383	+6,090	—1,707
Account II.—General Administration :					
Non-voted . . . . .	45,100	43,467	—1,633	—1,400	—233
Voted . . . . .	1,14,900	1,11,331	—3,569	—5,040	+1,471
Account III.—Police :					
Non-voted . . . . .	14,540	14,276	—264	—140	—124
Voted . . . . .	3,56,600	3,54,932	—1,668	+1,000	—2,668
Account IV.—Education :					
	4,30,800	4,16,844	—13,956	—3,450	—10,506
Account V.—Other Expenditure Heads :					
Non-voted . . . . .	42,600	40,761	—1,839	+1,540	—3,379
Voted . . . . .	3,22,200	3,19,352	—2,848	+1,400	—4,248
Totals { Non-voted . . . . .					
{ Gross . . . . .					
{ Deductions . . . . .					
{ Net . . . . .					
	1,95,400	1,91,504	—3,736	..	—3,736
	14,86,000	14,68,270	—17,730	—70	—17,660
	—7,000	—8,928	+72	+70	+2
	14,79,000	14,61,342	—17,658	..	—17,658

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT II.—GENERAL ADMINISTRATION.

Subhead A 2.—The excess of Rs. 2,343 over the original appropriation of Rs. 2,500 was due to the expenditure in connection with His Excellency the Viceroy's visit to Ajmer having been classified as *Voted* and debited to Major head "22—General Administration."

## ACCOUNT IV.—EDUCATION.

Subhead E.—The saving of Rs. 22,460 was due mainly to a wrong provision of Rs. 22,500 which is being rectified in 1931-32.

## ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue—Charges of Administration :</b>					
A. 1.—Pay of Officers . . .	7,000	6,928	—72	—70	—2
A. 2.—Pay of Establishments .	31,900	33,550	+1,650	+1,800	—150
Excess due to leave arrangements.					
A. 3.—Other charges . . .	8,500	9,490	+990	+1,210	—220
Under travelling allowance—					
A. 4.— <i>Deduct</i> —Amount recovered from Wards' Estate .	—7,000	—6,928	+72	+70	+2
<b>B.—Land Revenue—Land Records :</b>					
B. 1.—Pay of Establishments .	61,800	61,793	—7	+240	—247
B. 2.—Other charges . . .	6,600	9,586	+2,986	+3,160	—174
Travelling allowances to Patwaris were sanctioned for the first time in 1929-30.					
<b>C.—Commission on Land Revenue Collections . . . . .</b>	11,500	13,652	+2,152	+2,160	—8
Due to larger collections of land revenue.					
<b>D.—Land Revenue—Assignments and Compensations :</b>					
<i>Non-voted</i>	3,000	3,000	..	..	..
Voted .	5,100	5,080	—20	—10	—10
<b>E.—Excise :</b>					
<b>E. 1.—District Executive Establishment :</b>					
E. 1 (1).—Pay of Officers .	9,600	9,600	..	..	..
E. 1 (2).—Pay of Establishments . . . . .	17,500	17,563	+63	+70	—7
E. 1 (3).—Other charges .	11,700	8,751	—2,949	—2,880	—69

Under rewards and fees to Chemical Examiner, as very few cocaine cases were detected.

ACCOUNT 1—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Stamps:</b>					
<b>F. 1.—Non-Judicial:</b>					
F. 1 (1).—Pay of Establish- ments . . . . .	700	786	+86	+170	—84
F. 1 (2).—Other charges . . . . .	6,500	3,328	—3,172	—2,140	—1,032
Under miscellaneous contingencies.					
F. 2.—Judicial . . . . .	1,600	2,030	+430	+500	—70
Due to increased sale of stamps.					
<b>G.—Forests:</b>					
G. 1.—Conservancy and works . . . . .	40,700	41,129	+429	+500	—71
G. 2.—Establishment:					
G. 2 (1).—Pay of Officers . . . . .	8,000	10,208	+1,608	+1,620	—12
Due to an unexpected adjustment of leave salary of an officer from another Province					
G. 2 (2).—Pay of Establish- ments . . . . .	19,100	17,957	—1,143	—940	—203
Establishment reorganization was effected three months later than anticipated.					
G. 2 (3).—Other charges . . . . .	6,800	7,534	+734	+840	—106
Rent was not previously paid for the office building.					
G. 2 (4).—Deduct—Share of Establishment Charges trans- ferred to Major head 52 A. . . . .	..	—2,868	—2,868	..	—2,868
The charges were adjusted, for the first time, and the adjustment was made towards the close of the year.					
G. 3.—Interest on Forest Capital outlay . . . . .	..	777	+777	..	+777
See G. 2 (4).					
G. 4.—Share of Capital charges Financed from Ordinary Revenue . . . . .	3,600	6,460	+2,860	..	+2,860
It was too late to provide funds by reappropriation.					
<b>H.—Registration:</b>					
H. 1.—Pay of Establishments. . . . .	2,300	2,392	+92	+90	+2
H. 2.—Other Charges . . . . .	400	85	—315	—300	—15
Purchase of new furniture was postponed.					
Totals { Non-voted . . . . .	3,000	3,000	..	..	..
{ Voted { Gross . . . . .	2,61,500	2,65,811	+4,311	+5,020	—1,709
{ Deductions . . . . .	—7,000	—6,928	+72	+70	+2
{ Net . . . . .	2,54,500	2,58,883	+4,383	+5,099	—1,707



## ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## A.—Chief Commissioner :

A. 1.—Pay of Establishments	700	672	—28	—20	—8
A. 2.—Other charges . . .	2,500	4,843	+2,343	..	+2,343

Mainly in connection with His Excellency the Viceroy's visit. It was too late to arrange for an additional appropriation. See sub-head J. 2 (*non-voted*) in Account V.

## B.—District Establishments :

## B. 1.—Pay of Officers—

<i>Non-voted</i> O. . . . .	37,300	37,100	37,239	+139	..	+139
S. (a) . . . . .	—200					
Voted . . . . .	21,000	17,677	—3,323	—3,410		+87

A senior officer retired from service.

B. 2.—Pay of Establishments .	66,500	64,495	—2,005	—1,770	—235
-------------------------------	--------	--------	--------	--------	------

B. 3.—Allowances, Honoraria,  
etc:

<i>Non-voted</i> . . . . .	8,000	6,228	—1,772	—1,400	—372
----------------------------	-------	-------	--------	--------	------

Under cost of passages and provision for medical treatment of British Officers.

Voted . . . . .	5,000	4,600	—400	+60	—460
-----------------	-------	-------	------	-----	------

B. 4.—Contingencies . . .	19,200	19,044	—156	+100	—256
---------------------------	--------	--------	------	------	------

Totals	<i>Non-voted</i>	45,100	43,467	—1,633	—1,400	—233
	Voted . . . . .	1,14,900	1,11,331	—3,569	—5,040	+1,471

(a) Sanctioned on 21st January.

## ACCOUNT III—POLICE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>A.—District Executive Force—District Police :</b>					
<b>A. 1.—Pay of Officers :</b>					
Non-voted	10,900	10,883	—17	..	—17
Voted	6,100	4,766	—1,334	—1,300	—34
<b>A. 2.—Police Force</b>	2,51,200	2,47,965	—3,235	—2,480	—755
<b>A. 3.—Other Establishments</b>	13,800	13,829	+29	+50	—21
<b>A. 4.—Allowances, Honoraria, etc. :</b>					
Non-voted O. 3,100	3,040	2,793	—247	—140	—107
S. (a) —60					
Under travelling allowance.					
Voted	42,100	47,460	+5,360	+5,150	+210
Provision on the basis of past actuals proved low.					
<b>A. 5.—Supplies and Services, and Contingencies</b>	43,400	40,912	—2,488	—420	—2,068
Due to economy.					
<b>A. 6.—Grants-in-aid, contribu- tions, etc.</b>	600	600	..	..	..
<b>Totals</b>					
Non-voted	14,540	14,276	—264	—140	—124
Voted	3,56,600	3,54,932	—1,668	+1,000	—2,668

(a) Sanctioned on 6th February.

## ACCOUNT IV—EDUCATION.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :					
A. 1.—Pay of Officers . . .	52,300	48,519	—3,781	—980	—2,801
Due to one Professorship remaining vacant and to late appointment of another Professor; See Sub-head A. 3.					
A. 2.—Pay of Establishments .	15,500	12,078	—3,422	—2,840	—582
The provision for revision of pay was not utilised in full and one officer was appointed late.					
A. 3.—Other Charges . . .	17,800	19,708	+1,908	—200	+2,108
Due to the installation of a gas plant sanctioned by the Government of India, which did not sanction the reappropriation of Rs. 2,700 proposed from savings under subhead A. 1 for which, as stated by the local Administration, application was made at the same time.					
B.—Government Secondary Schools :					
B. 1.—Pay of Officers . . .	15,100	12,764	—2,336	—1,930	—406
B. 2.—Pay of Establishments .	94,000	87,551	—6,446	—1,000	—5,446
The provision of Rs. 4,000 made for revision of pay was not utilised and some newly created posts were filled up late.					
B. 3.—Other Charges . . .	19,700	20,841	+941	+1,030	—89
Typewriters purchased during 1928-29 were paid for this year.					
C.—Grants-in-aid to Non-Government Secondary Schools . . .	65,500	71,895	+6,395	+7,100	—705
Building grants were sanctioned for some aided schools.					
D.—Government Primary Schools :					
D. 1.—Pay of Establishments .	56,200	55,247	—953	—1,020	+67
D. 2.—Other Charges . . .	8,500	9,300	+800	+1,250	—450
The excess was due to purchase of new furniture for Girls' primary schools and larger expenditure on travelling allowances of teachers for attending a teachers' conference.					



ACCOUNT IV.—EDUCATION—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Grants-in-aid to Non-Government</b>					
Primary Schools . . . .	25,000	2,540	—22,460	—21,910	—550
Provision for a building grant of Rs. 22,500 to the District Board was wrongly made under this head instead of under sub-head EE.					
<b>EE.—Grants-in-aid to Local Bodies</b>					
for Primary Education . . . .	..	24,000	+24,000	+24,000	..
See subhead E.—A grant of Rs. 1,540 was also sanctioned for the Boy Scouts and Girls Guide Association.					
<b>F.—Government Special Schools :</b>					
F. 1.—Pay of Officers . . . .	2,700	940	—1,760	—1,760	..
F. 2.—Pay of Establishments . .	16,900	13,062	—3,838	—3,820	—1,018
Due to suspension of an incumbent and to non-utilisation of the provision of Rs. 1,000 for revision of pay.					
F. 3.—Other Charges . . . .	2,100	1,890	—210	—50	—160
<b>G.—General :</b>					
<b>G. 1.—Inspection :</b>					
G. 1 (1).—Pay of Officers . . .	6,400	5,975	—425	—420	—5
G. 1 (2).—Pay of Establishments . .	9,800	9,153	—647	—500	—147
G. 1 (3).—Grants-in-aid, Contributions, etc. . . .	500	..	—500	—500	..
The Exhibition for which the provision was intended was not held.					
G. 1 (4).—Other Charges . . . .	7,300	9,483	+2,183	+2,120	+63
Under travelling allowance and on contingencies in connection with Cinema shows.					
G. 2.—Scholarships . . . .	15,100	11,715	—3,385	—3,020	—365
Due to non-utilisation of the provision for scholarships in European Schools and children of deceased soldiers.					
G. 3.—Miscellaneous . . . .	400	380	—20	..	—20
<b>Total</b> . . . .	<b>4,30,830</b>	<b>4,16,844</b>	<b>—13,986</b>	<b>—3,450</b>	<b>—10,506</b>

## ACCOUNT V.—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Administration of Justice :					
A. 1.—Law Officers . . .	5,500	7,700	+2,200	+2,300	—10
Under fees to Government pleaders in criminal cases.					
A. 2.—Judicial Commissioner :					
A. 2 (1).—Pay of Establishments . . .	4,300	3,775	—525	—400	—125
A. 2 (2).—Other Charges . . .					
Non-voted O. . . . . 2,100	2,300	2,289	—11	..	—11
S. (a) . . . . . 200					
Voted . . . . .	2,900	1,263	—1,637	—1,300	—337
Due partly to economy partly to the rent of Rs. 1,300 for two buildings provided for under this subhead, having been debited to 41—Civil works.					
A. 3.—Civil and Sessions Courts :					
A. 3 (1).—Pay of Officers . . .	24,200	28,589	+4,389	+4,580	—191
A temporary post was created.					
A. 3 (2).—Pay of Establishments . . .	32,400	33,022	+622	+800	—178
A. 3 (3).—Other Charges . . .	4,100	3,914	—186	+60	—246
A. 4.—Courts of Small Causes :					
A. 4 (1).—Pay of Officers . . .	10,600	7,043	—3,557	—3,550	—7
A. 4 (2).—Pay of Establishments . . .	9,000	8,488	—512	—500	—12
A. 4 (3).—Other Charges . . .	800	1,039	+239	+550	—311
Under office contingencies.					
A. 5.—Criminal Courts :					
A. 5 (1).—Pay of Officers . . .	4,200	4,142	—58	—50	—8
A. 5 (2).—Pay of Establishments . . .	13,500	13,537	+37	+50	—13
A. 5 (3).—Other Charges . . .	7,600	7,714	+114	+240	—126

(a) Sanctioned on 12th March.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Jails:</b>					
B. 1.—Pay of Officers:					
Non-voted O. 1,800	1,700	1,698	—2	..	—2
S. (a) —100					
Voted . . .	3,300	2,880	—420	—180	—240
B. 2.—Pay of Establishments.	14,300	14,242	—58	—50	—8
B. 3.—Allowances, etc.	400	167	—233	—120	—113
Anticipated expenditure did not materialise. This head seems to be frequently over estimated to a substantial amount.					
B. 4.—Dietary, Clothing, Bed- ding Charges and other Supplies and Services .					
	32,300	24,415	—7,885	—6,600	—1,285
See Note. Less expenditure was incurred than anticipated.					
B. 5.—Contingencies . . .	500	444	—56	..	—56
<b>C.—Jail Manufacture:</b>					
C. 1.—Pay of Establishments .	400	420	+20	+20	..
C. 2.—Other Charges . . .	10,000	4,988	—5,012	—5,000	—12
Less expenditure was incurred than anticipated owing to low purchase of raw materials for the Jail manufacture.					
<b>D.—Ecclesiastical:</b>					
D. 1.—Ecclesiastical Estab- lishment:					
D. 1 (1).—Pay of Officers					
O. 12,600	9,600	8,072	—1,528	..	—1,528
S. (b) —3,000					
An officer joined his post late.					
D. 1 (2).—Pay of Establish- ments					
O. 1,000	970	1,000	+30	..	+30
S. (b) —30					
D. 1 (3).—Other Charges					
O. 4,100	4,020	3,762	—258	..	—258
S. (b) —80					
D. 2.—Cemetery Establishments					
D. 2 (1).—Pay of Establish- ments . . .					
	1,100	975	—125	..	—125
D. 2 (2).—Other Charges:					
O. 100	..	..	..	..	..
S. (b) —100					

(a) Sanctioned on 31st January.

(b) Sanctioned on 7th March.



ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Medical:</b>					
E. 1.—Medical Establishment:					
E. 1 (1) Pay of Officers					
<i>Non-voted O.</i> 31,300					
8.(a)—11,690					
	19,610	20,933	+1,323	+140	+1,183
The sums of Rs. 5,490 and Rs. 4,200 surrendered in February and March were some- what excessive.					
Voted . . . . .	20,700	21,293	+593	+600	—7
E. 1 (2).—Pay of Establish- ments . . . . .	6,200	9,243	+3,043	+3,060	—17
Additional staff was sanctioned and larger expenditure was incurred on leave salary.					
E. 1 (3).—Other Charges.					
<i>Non-voted</i> . . . . .	1,070	2,032	+1,032	+1,400	—368
Under travelling allowances and cost of passages.					
Voted . . . . .	4,700	3,640	—1,060	—10	—1,050
Due to economy and less expenditure on Government priced publications than anti- cipated.					
<b>E. 2.—Hospitals and Dispen- saries:</b>					
E. 2 (1).—Pay of Establish- ments . . . . .	18,400	16,485	+85	+70	+15
E. 2 (2).—Other Charges . . . . .	13,700	14,497	+797	+300	+497
Due to more expenditure on medical Stores from England; information of the debit was communicated after the close of the year.					
E. 3.—Grants-in aid for Medi- cal purposes. . . . .	1,300	1,340	+40	+40	..
E. 4.—Other Expenditure . . . . .	4,400	8,909	+4,509	+3,800	+709
Due to payment to Bombay Government of maintenance charges of a lunatic. The Local Administration states that the remaining excess was anticipated and the Bombay officer concerned was requested to furnish bill for acceptance by February 1930. The latter officer, however, failed to do so and as the debit was received after the close of the year it was not possible to provide funds by reappropriation.					
E. 5.—Medical Colleges and Schools . . . . .	..	240	+240	+240	..
A medical scholarship was sanctioned					
<b>F.—Public Health</b>					
F. 1.—Pay of Establishments . . . . .	3,800	3,667	—133	..	—133
F. 2.—Other Charges . . . . .	700	531	—169	..	—169

(a) Sanctioned as follows:—21st<sup>st</sup> January,—Rs. 2,000; 6th February,—Rs. 5,490; 12th March,—Rs. 200;  
2nd March,—Rs. 4,000.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>G.—Agriculture :</b>					
G. 1.—Agriculture . . .	505	450	—50	—50	..
G. 2.—Veterinary charges—Establishment charges paid to other Governments, Departments, etc.	1,100	795	—304	..	—304
	Expenditure less than anticipated.				
G. 3.—Co-operative Credit :					
G. 3 (1).—Pay of Officers . . .	6,700	5,984	—716	—540	—176
G. 3 (2).—Pay of Establishments . . .	17,000	16,621	—379	—220	—159
G. 3 (3).—Other Charges . . .	8,700	8,740	+40	+250	—210
G. 3 (4).—Grants-in-aid . . .	10,300	10,300	..	..	..
<b>H.—Museum :</b>					
H. 1.—Pay of Establishments . . .	3,700	3,757	+57	+70	—13
H. 2.—Other charges . . .	300	401	+101	+110	—9
<b>I.—Other Miscellaneous Departments :</b>					
I. 1.—Pay of Establishments . . .	1,900	806	—494	—490	—4
I. 2.—Allowances, etc . . .	100	2,619	+2,519	+2,590	—71
Due to adjustment of charges of the Electrical Inspector.					
I. 3.—Other Charges . . .	500	480	—20	..	—20
I. 4.—Establishment Charges paid to other Governments, Departments, etc.	3,000	2,727	—273	—1,000	+727
The provision was for the Factory Inspection staff, Punjab. The reduction of Rs. 1,000, sanctioned on the 16th March 1930, anticipated smaller expenditure.					
<b>J.—Miscellaneous charges :</b>					
J. 1.—Grants-in-aid . . .	15,000	15,000	..	..	..
J. 2.—Other Charges					
Non-voted O. . . . .					
S. (a) 2,300 . . . . .	2,300	..	—2,300	..	—2,300
The provision was made to meet expenditure in connection with His Excellency the Viceroy's visit to Ajmer. The charges were however, correctly debitable to 22—General Administration—Subhead A 2 Voted, Account II.					
Voted . . . . .	1,800	2,954	+1,154	+1,730	—576
Due to purchase of new furniture and a new appointment.					
Totals { Non-voted . . . . .	42,600	40,761	—1,839	+1,540	—3,379
{ Voted . . . . .	3,22,200	3,19,352	—2,848	+1,400	—4,248

## NOTE.

Account V.—Subhead B 4.—The savings in the two previous years over the original appropriation were:—

Year.	Grant. Rs.	Saving. Rs.
1927-28 . . . . .	33,350	3,160
1928-29 . . . . .	36,000	13,463

In the latter case the explanation was given that no grain was purchased from January to March 1929 as the market rate was high.

## IMPORTANT COMMENTS.

On page 522 of the Report for 1927-28 it was mentioned how certain action of the local Administration amounted to practically divesting itself of responsibility in regard to control over expenditure and a suggestion was made for the creation of a local Pay and Accounts Office which was supported by the Auditor General. On page 496 of the previous Report the temporary arrangements made by the local Administration were mentioned and it was explained how the procedure of settlement of discrepancies by personal discussion was improving matters.

The control over expenditure during the period under report has shown some further improvement.

*General.*—The original estimate for voted expenditure under the Grant as a whole was only 1·19 per cent. in excess of requirements against 4·65 per cent. in the previous year, and indicates better estimating. Excluding the saving on account of non-utilisation of the provision for leave salary the saving is only 0·9 per cent. In the non-voted section the results are not so satisfactory as the saving compared with the final appropriation was about 3·6 per cent. against about 0·6 per cent. of last year.



## GRANT No. 80—ANDAMANS AND NICOBAR ISLANDS.

See also the Appendix of the Director, Commercial Audit.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of the ANDAMANS AND NICOBAR ISLANDS.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>ACCOUNT I.—Convict Settlement Charges:</b>						
<i>Non-voted</i>	1,56,670	1,52,050	—4,620	..	—4,620	
Voted	{ Gross	33,52,900	34,23,195	+70,295	+414	+69,881
	{ Deductions	—5,49,200	—6,38,476	—89,276	..	—89,276
	{ Net	28,03,700	27,84,719	—18,931	+414	—19,395

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Sub-head A. 5.—The saving of Rs. 13,182 against the original provision of Rs. 20,000 is due to the importation of fewer convict families.

Sub-head C. 4.—Due to under-estimation; the actual expenditure amounted to Rs. 11,562 against the original grant of Rs. 6,000.

Sub-head C. 5.—The saving of Rs. 14,226 in the provision of Rs. 37,000 is due to vacancies and to reduction in the price of rations.

Sub-head D. 4 (1).—The actual expenditure amounted to Rs. 2,82,264 against the original grant of Rs. 2,18,900 owing mainly to the purchase of a tug and water boat (Rs. 58,500) sanctioned during the year with the approval of the Standing Finance Committee.

Sub-head E. 4 (1).—The saving of Rs. 7,684 in the provision of Rs. 10,000 is due to increased recoveries from the Military, etc. Departments.

Sub-head E. 4 (3).—The saving of Rs. 32,716 in the provision of Rs. 41,000 is mainly due to less Cattle being imported (Rs. 17,000), overbudgeting (Rs. 5,000) and to recoveries for supplies to the Military Department, etc., being more than expected (Rs. 10,000).

Sub-head E. 4 (4).—The actual expenditure amounted to Rs. 1,24,125 against the original grant of Rs. 2,00,000. Out of the total saving of Rs. 75,875 a sum of Rs. 40,000 has been explained as due to overestimation and Rs. 35,000 to larger recoveries than anticipated.

Sub-head G. 6.—The saving of Rs. 41,355 in the provision of Rs. 1,70,500 is mainly due to change in the classification of the cost of free passes introduced during the year at the suggestion of Audit.

Sub-head H. 2.—The saving of Rs. 36,460 in the provision of Rs. 90,000 is due to over-estimation (Rs. 30,000) and to the fluctuation in the price of coal (Rs. 6,000).

Sub-head H. 5.—The saving of Rs. 25,340 in the provision of Rs. 46,700 has been explained as due to overestimation (Rs. 15,000) and to the fluctuating nature of expenditure (Rs. 10,000) which is dependent on the number of voyages and the period of stay in Indian Ports.

Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
Account II	Forests :					
	<i>Non-voted</i> { <i>Gross</i> . . .	55,800	51,038	—4,762	..	—4,762
	{ <i>Deductions</i> . . .	—7,300	—5,462	+1,838	..	+1,838
	{ <i>Net</i> . . .	48,500	45,576	—2,924	..	—2,924
	<i>Voted</i> . { <i>Gross</i> . . .	17,18,600	16,68,548	—50,052	—1,014	—49,038
	{ <i>Deductions</i> . . .	—17,700	—26,196	—8,496	..	—8,496
	{ <i>Net</i> . . .	17,00,900	16,42,352	—58,548	—1,014	—57,634
Account III	Other Expenditure					
	Heads . . . . .	10,400	10,327	—73	+600	—673
	<i>Totals</i> { <i>Non-voted</i> { <i>Gross</i> . . .	2,12,470	2,03,058	—9,332	..	—9,332
	{ <i>Deductions</i> . . .	—7,300	—5,462	+1,838	..	+1,838
	{ <i>Net</i> . . .	2,05,170	1,97,626	—7,544	..	—7,544
	{ <i>Voted</i> . { <i>Gross</i> . . .	50,81,900	51,02,470	+20,170	..	+20,170
	{ <i>Deductions</i> . . .	—5,66,900	—6,64,672	—97,772	..	—97,772
	{ <i>Net</i> . . .	45,15,000	44,37,398	—77,602	..	—77,602

ACCOUNT I—CONVICT SETTLEMENT CHARGES—*concl'd.*

Sub-head K. 1.—The saving of Rs. 33,105 in the provision of Rs. 80,000 is due to over-estimation (Rs. 20,000) and to the fluctuation in the price of coal (Rs. 13,000).

Sub-head K. 3.—The saving of Rs. 22,150 against the provision of Rs. 60,000 is due to over-estimation (Rs. 20,000) and to the fluctuating nature of the expenditure (Rs. 2,150).

Sub-head K. 5.—The actual recoveries amounted to Rs. 1,99,368 against the provision of Rs. 1,50,000 owing to increased receipts due to development in trade.

## ACCOUNT II.—FORESTS.

Sub-head A. 3 (1).—Saving of Rs. 26,777 against the appropriation of Rs. 30,000 is due to the Government of India having included the provision though not asked for by the local Administration.

Sub-head A. 3 (2).—The saving of Rs. 35,273 in the provision of Rs. 80,000 has been explained as follows :

In order to cope with the increased demand for match logs more contractors were introduced in the middle Andamans where the extraction by such agency increased from 323 tons in 1928-29 to 6,922 tons in 1929-30. Elephants lent to contractors were maintained by them with the result that there was a corresponding decrease in departmental payments under this Sub-head. A sum of Rs. 21,500 was re-appropriated to Sub-head A. 1 to meet increased payment for such outturn.

Sub-head A. 6.—The saving of Rs. 11,640 in the provision of Rs. 20,200 is due to the increased purchase of stores on a "C. I. F." basis, which resulted in a reduction of freight charges debitable to this head.



## ACCOUNT I—CONVICT SETTLEMENT CHARGES.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence :—</b>					
<b>A. 1.—Pay of Officers :</b>					
	Rs.				
Non-voted : O. 81,600	78,080	75,744	—2,336	—2,130	—206
S. (a)—3,520					
Voted . . . . .	28,500	33,279	+4,779	+4,000	+779
Represents payment of arrears of pay and officiating allowance.					
A. 2.—Pay of Establishments .	87,900	86,404	—1,496	..	—1,496
<b>A. 3.—Allowances and Expenses :</b>					
Non-voted O. 6,400	9,400	8,992	—408	+250	—658
S. (b) 3,000					
Voted . . . . .	41,500	47,546	+6,046	+10,700	—4,654
Mainly due to excess under passages. The re-appropriations aggregating Rs. 10,700 sanctioned on different dates from November 1929 to March 1930 proved excessive as expenditure did not come up to expectations.					
<b>A. 4.—Grants-in-aid, Contributions, etc.</b>					
Non-voted : O. 2,400	2,410	2,472	+62	..	+62
S. (a) 10					
Voted . . . . .	4,000	6,400	+2,400	+3,400	—1,000
Represents payment of a lump sum contribution to a Mission, provision for which was made under F. 2 (2). A re-appropriation of Rs. 1,000 was sanctioned in December 1929 to meet the contribution to a Dharmshala in Calcutta which was not adjusted in the year.					
<b>A. 5.—Passages for families of Self-Supporters . . . . .</b>					
	20,000	6,818	—13,182	—6,900	—6,282
Due to the importation of fewer convict families. The net saving was retained to meet possible adjustments on this account.					

(a) Sanctioned, on 6th December.

(b) Sanctioned on 6th December, Rs. 1,500; 8th February, Rs. 1500.



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + saving, —.	Net reappropriation, withdrawal or surrender, + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Medical :</b>					
<b>B. 1.—Pay of Officers :</b>					
Non-voted . . . . .	17,400	17,933	+533	+1,600	—1,067
Due to antidating of promotion. The net saving was mainly due to the adjustment of an officer's pay by the Madras Government ; this fact was not considered at the time surrenders were offered to Government for acceptance.					
Voted . . . . .	28,900	29,415	+515	..	+515
<b>B. 2.—Pay of Establishments.</b>	47,900	38,655	—9,145	—5,100	—4,045
Mainly under temporary and menial establishment and also to vacancies. The net saving could not be surrendered as certain temporary establishments were expected to be entertained during the year.					
<b>B. 3.—Allowances and Contingencies :</b>					
Non-voted O. 1,000 } . . . . .	2,000	1,671	—329	..	—329
S. (c) 1,000 }					
Voted . . . . .	7,700	8,808	+1,106	+1,800	—694
Increased expenditure under contingencies on the maintenance of motor ambulance (Rs. 1,050). The remaining saving is mainly due to reappropriation sanctioned to this head by mistake.					
<b>B. 4.—Medical Supplies . . . . .</b>	61,900	72,012	+10,112	+12,000	—1,888
Heavy expenditure under medical comforts, etc., due to increase in the sick rate.					
<b>B. 5.—Grants-in-aid, Contributions, etc.</b>					
O. 600 } . . . . .	320	297	—23	..	—23
S. (d)—280 }					
<b>C.—Police :</b>					
<b>C. 1.—Pay of Officers :</b>					
Non-voted O. 19,000 } . . . . .	16,200	13,004	—3,196	—1,600	—1,596
S. (e)—2,800 }					
Due to leave out of India.					
Voted . . . . .	5,600	7,109	+1,509	+1,550	—41
Due to acting arrangements.					

(c) Sanctioned on 5th Dec-emb

(d) Sanctioned, on 22nd March.

(e) Sanctioned on 5th February, Rs. —1,850 ; 22nd March, Rs. —950.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Subhead.	Fiscal Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal adjusted or surrender. + or —	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Police—<i>contd.</i></b>					
C. 2.—Pay of Establishments .	1,99,900	1,99,165	—795	..	—795
C. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> .	1,000	624	—376	—250	—126
	<i>See C. 1 Non-voted.</i>				
<i>Voted</i> .	9,900	32,708	+22,808	+27,000	—4,192
Free passes by sea were adjusted under this head. Provision for the charge existed originally under Sub-head G. 6 (q. v.)					
C. 4.—Ordnance Supplies .	6,000	11,562	+5,562	+6,000	—438
Under-estimated.					
C. 5.—Other Supplies .	37,000	22,776	—14,224	—12,500	—1,724
Less rations were drawn due to vacancies and there was also a fall in the price of rations.					
C. 6.—Contingencies .	7,300	5,728	—1,572	..	—1,572
Expenditure being of a fluctuating nature, no correct estimate is possible.					
C. 7.—Establishment charges paid to other Governments, Departments, etc.	600	450	—150	..	—150
C. 8.—Grants-in-aid, Contributions, etc. .	600	600	..	..	..
C. 9.— <i>Deduct</i> .—Recoveries from Forest Department .	—2,400	—2,340	+60	..	+60
<b>D.—Marine :</b>					
D. 1.—Pay of Officers .	12,600	9,000	—3,600	—3,270	—330
Wrong provision rectified during the year. <i>See H. 1. Non-voted.</i>					
D. 2.—Pay of Establishments .	67,100	63,968	—3,132	..	—3,132
D. 3.—Allowances and Contingencies :					
<i>Non-voted</i> .	O. 200	1,300	1,008	—292	.. —292
<i>S. (f)</i> 1,100					
The supplementary appropriation for Rs. 1,100 in connection with the Engineer and Harbour Masters' trips to Madras and Calcutta for the purchase of launches, proved to be somewhat excessive.					
<i>Voted</i> .	800	1,794	+994	+700	+194
Passages by sea were adjusted under travelling allowance. Provision originally made under subhead G. 6.					

ACCOUNT I.—CONVIOT SETTLEMENT CHARGES—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D. Marine—<i>concl'd.</i></b>					
D. 4.—Marine Supplies :					
D. 4 (1).—Gross Charges .	2,18,900	2,82,264	+63,364	+62,900	+464
Due mainly to the purchase of a Tug and water boat (Rs. 58,500) sanctioned by the Government of India in November 1929. No provision for the purpose was made in the original budget.					
D. 4 (2).— <i>Deduct</i> —Amount recovered for the value of coal supplied to R. I. M. vessel .	—7,000	—3,080	+3,920	..	+3,920
Less coal was taken by Royal Indian Marine Vessels than was originally anticipated.					
D. 5.— <i>Grants-in-aid, Contributions, etc.</i> .	600	600	..	..	..
D. 6.—English charges (High Commissioner) on Stores .	..	756	+756	+1,000	—244
Expenditure not forecasted.					
D. 7.—Loss or gain by Exchange .	..	8	+8	+14	—6
<b>E.—Commissariat :</b>					
E. 1.—Pay of Officers .	13,300	13,260	—40	..	—40
E. 2.—Pay of Establishments .	3,900	3,633	—267	..	—267
E. 3.—Other Charges					
Non-voted . O. 600 } .	600	860	845	—15	..
.. S. (g) 260 } .	260				—15
Voted . . . . .	400	384	—16	+100	—116
Re-appropriation made for cost of free passages by sea remained un-utilised.					
E. 4.—Supplies :					
E. 4 (1).—Bakery . . . . .	10,000	2,316	—7,684	—1,500	—6,184
The savings were due to recoveries from the Military, etc., Departments. It is stated by the local Administration that the anticipated savings were not taken into account by the Executive Commissariat Officer when proposal for surrenders was made.					
E. 4 (2).—Dairy Farm . . . . .	12,000	7,749	—4,251	..	—4,251
Due to increased recoveries on account of supplies to Medical Department. It is stated by the local Administration that due to some wrong adjustments having been made in the Account Office the accruing savings could not be offered for surrender.					
E. 4 (3).—Slaughter House . . . . .	41,000	8,281	—32,716	—15,000	—17,716
Mainly due to less cattle being imported (Rs. 17,000) overbudgeting (Rs. 5,000) and to underestimation by the Executive Commissariat Officer of recoveries for supplies to the Military Department etc. of (Rs. 10,000).					



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Commissariat—<i>concl.</i></b>					
E. 4.—Supplies— <i>concl.</i>					
E. 4 (4).—Other Charges . . . . .	2,00,000	1,24,125	—75,875	—43,550	—32,325
Overestimated (Rs. 40,000) and recoveries underestimated (Rs. 35,000) by the Executive Commissariat Officer.					
E. 5.—Grants-in-aid, Contributions, etc. . . . .	600	600	..	..	..
<b>F.—Miscellaneous Establishments (other than Jail Establishment):</b>					
F. 1.—Veterinary :					
F. 1 (1).—Pay of Establish- ments . . . . .	6,400	60,152	—248	..	—248
F. 1 (2).—Other Charges . . . . .	1,800	2,280	+480	+200	+280
Underestimated.					
F. 2.—Education :					
F. 2 (1).—Pay of Officers . . . . .	800	810	+10	+10	..
F. 2 (2).—Pay of Establish- ments . . . . .	30,600	35,165	—4,435	—2,410	—2,025
For saving of Rs. 2,400 see A. 4—voted. The balance of the saving was mainly due to the adjustment of the Secretary's allowance (Rs. 1,200) under F. 2 (3), while it was provided for under this head.					
F. 2 (3).—Other Charges . . . . .	7,500	8,039	+539	+250	+289
See F. 2 (2).					
F. 3.—Treasury, Registration and other Establish- ments :					
F. 3 (1).—Pay of Officers . . . . .	600	600	..	..	..
F. 3 (2).—Pay of Establish- ments . . . . .	3,700	3,420	—280	—100	—180
F. 3 (3).—Other Charges . . . . .	400	441	+41	+100	—59
<b>G.—Miscellaneous Jail Charges :</b>					
G. 1.—Pay of Establishments . . . . .	53,900	50,874	—3,026	—700	—2,326
G. 2.—Allowances, etc. . . . .	4,000	4,876	+876	+800	+76
Sea passages originally provided for under G. 6 were adjusted under this subhead.					

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Subhead,	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>G.—Miscellaneous Jail Charges—<i>contd.</i></b>					
G. 3.—Forest Supplies . . .	27,000	25,169	—1,831	—3,000	+1,169
Less firewood was consumed due to reduction in rationed convict strength. The final excess was caused by adjustments made towards the close of the year which could not be anticipated.					
G. 4.—Jail Press Supplies . . .	500	420	—80	..	—80
G. 5.—Clothing . . .	25,700	18,200	—7,500	—2,500	—3,000
Due partly to less expenditure on convict clothing (Rs. 2,500) and partly to non-adjustment of a charge for clothing (Rs. 5,000) which is under correspondence with the local Administration.					
G. 6.—Other Supplies . . .	1,70,500	1,29,145	—41,355	—62,750	+21,395
Due mainly to classification of the cost of free passages by sea as travelling allowances (See Subheads C. 3, G. 2 etc.). The change in classification was introduced during the course of the year at the suggestion of the Audit Office. The reduction of Rs. 62,750 by orders of reappropriation sanctioned on different dates proved excessive.					
G. 7.—Subsistence Money . . .	6,25,000	6,49,160	+24,160	+20,000	+4,160
A larger number of self-supporters' tickets was granted and more convicts in connection with the dredger works were imported than anticipated. The expenditure includes a misclassification of Rs. 5,626 in the Audit Office as certain recoveries should have been taken in reduction of charge and not as receipts.					
G. 8.—Contingencies . . .	15,000	15,006	+6	+2,400	—2,394
<b>H.—Charges in connection with "S.S. Maharaja". :</b>					
H. 1.—Pay of Officers . . .	..	5,400	+5,400	+5,400	..
Represents allowance of the shipping officer for which this new sub-head was sanctioned during the year. See D. 1. Non-voted.					
H. 2.—Cost of Coal. . .	90,000	53,540	—36,460	—7,000	—29,460
Overestimated (Rs. 30,000). Also fluctuation in the price of coal (Rs. 6,000). See also "M.—Deduct Probable Savings."					
H. 3.—Charter of Steamer . . .	4,34,200	4,34,199	—1	..	—1
H. 4.—Indian Port Expenses, Working Expenses and Agency Fees at Port . . .	80,000	68,320	—11,680	..	—11,680
Overestimated (Rs. 9,000). Expenditure is of a fluctuating nature being dependent on the number of voyages and the period of stay in Indian ports. See "M.—Deduct—Probable Savings."					



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>H.—Charges in connection with "S. S. Maharaja."—<i>concl'd.</i></b>					
H. 5.—Other Charges . . .	46,700	21,360	—25,340	..	—25,340
Overestimated (Rs. 15,000). Rest due to expenditure of a fluctuating nature.					
H. 6.— <i>Deduct</i> —Recovery from Forest Department, etc.	—3,89,800	—4,33,688	—43,888	..	—43,888
Increased receipts were due to the development in trade. The savings were retained as a set off against probable savings <i>vide</i> sub-head M.					
<b>K.—Charges in connection with Station Ship :</b>					
K. 1.—Cost of Coal. . .	80,000	46,895	—33,105	..	—33,105
Overestimated (Rs. 20,000). Balance due to fluctuation in price.					
K. 2.—Charter of Steamer . .	2,82,000	2,67,882	—14,118	..	—14,118
Due to certain withholdments under the terms of the charter.					
K. 3.—Indian Port Expenses, Working Expenses and Agency fees at Port . .	60,000	37,850	—22,150	..	—22,150
Overestimated (Rs. 20,000).					
K. 4.—Other Charges . . .	19,000	12,322	—6,678	..	—6,678
Overestimated.					
K. 5.— <i>Deduct</i> —Recovery from Forest Department, etc.	—1,50,000	—1,99,368	—49,368	..	—49,368
See H. 6.					
<b>L.—Works . . . . .</b>	4,30,000	4,27,016	—2,984	+8,500	—11,484
The re-appropriation sanctioned in December 1929 was fully utilised for the purposes for which it was intended. The net saving occurred under the dredger and reclamation works due to various adjustments and re-adjustments being made late in the year by the Bengal Government.					
<b>M.—<i>Deduct</i>—Probable Savings . . .</b>	—3,00,000	..	+3,00,000	..	+3,00,000
Fully realised.					
Totals { Non-voted . . . . .	1,56,670	1,62,050	—4,620	..	—4,620
{ Voted . . . . .	Gross . . . . .	33,52,900	34,23,195	+70,295	+414
	Deductions . . . . .	—5,49,200	—6,38,476	—89,276	..
	Net . . . . .	28,03,700	27,84,719	—18,981	+414



## ACCOUNT II.—FORESTS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Works :</b>					
A. 1.—Timber and Other Produce removed from the Forest by Government Agency . . .	9,15,000	9,59,732	+44,732	+25,960	+18,772
Due to increased extraction (Rs. 25,960) to meet larger demands for logs for which funds were provided by re-appropriation and to the adjustment in the accounts for March 1930 final of freight bills for March 1930 received after 31st March 1930 (Rs. 18,777) when it was too late to provide funds by reappropriation. See Note.					
A. 2.—Timber and Other Produce removed from the Forest by consumers or purchasers . . .	700	660	—40	..	—40
A. 3.—Live Stock, Stores and Tools and Plant :					
A. 3 (1).—Purchase of Cattle . . .	30,000	3,223	—26,777	—11,965	—14,812
The expenditure represents adjustment of a belated debit for freight of elephants purchased in the previous year. In view of the recommendations for the introduction of skidders, no provision was asked for by the Administration under this Sub-head; but the provision was included by the Government of India.					
A. 3 (2).—Feed and Keep of Cattle . . .	80,000	44,727	—35,273	—21,500	—13,773
Increased demand for match logs necessitated employment of more contractors. Elephants lent to contractors are maintained by them. This resulted in the saving.					
A. 3 (3).—Purchase of Stores and Tools and Plant . . .	1,42,000	1,25,248	—16,752	—15,600	—1,152
Some stores were purchased from England and not in India as originally anticipated. See subhead D.					
A. 4.—Communications and Buildings :					
A. 4 (1).—Roads and Bridges . . .	1,500	1,023	—477	—480	+3
Economy.					
A. 4 (2).—Buildings . . .	6,500	2,992	—3,508	—2,400	—1,108
Repairs to certain buildings were postponed as owing to increased activities in the sales of match logs sufficient time could not be found by Divisional Forest Officers to devote to repairs to buildings some of which are in outlying stations.					
A. 4 (3).—Other Works . . .	11,300	5,989	—5,311	—1,500	—3,811
Partly for reasons stated under A. 4 (2).					

ACCOUNT II.—FORESTS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Works—<i>conold.</i></b>					
A. 5.—Organisation, Improve- ments and Extension of Forests . . . . .	30,000	24,059	—5,941	—3,000	—2,941
See A. 4 (2). More could have been spent if time could have been spared for closer attention to the care of existing plantations.					
A. 6.—Miscellaneous . . . . .	20,200	8,560	—11,640	—1,930	—9,710
The increased purchase of stores on a C. I. F. (cost, insurance and freight) basis resulted in a reduction of freight charges debit ble to this head. In view of this, the budget under this head for 1931-32 has been reduced.					
A. 7.—Suspense . . . . .		—200	—200	+100	—300
This head was introduced late. The Divisional Forest Officers expected to have some outstanding advances on 31st March 1930 hence the reappropriation of Rs. 100, but none such occurred later.					
<b>B.—Establishments:</b>					
B. 1.—Services wholly charged to Revenue:					
B. 1 (1). Pay of Establish- ments . . . . .	800	830	+30	+30	..
B. 2.—Services charged both to Revenue and Capital:					
B. 2 (1).—Pay of Officers:					
Non-voted O. 48,700 } S. (h) —6,120 }	42,580	40,992	—1,588	..	—1,588
Voted . . . . .	31,200	36,723	+5,523	+5,400	+123
Chiefly due to the promotion of a subordinate officer to gazetted rank.					
B. 2 (2).—Pay of Establishments	78,900	90,349	+11,449	+11,065	+384
Re-organisation of the Forest subordinate and clerical establishments was sanctioned.					
B. 2 (3).—Allowances, Honoraria, etc.:					
Non-voted O. 3,200 } S. (i) —600 }	4,600	3,865	—735	..	—735
The saving was not surrendered in view of anticipated liabilities for travelling allowance in connection with the transfer of a new officer.					
Voted . . . . .	7,100	6,146	—954	—700	—254
Fewer men went on leave, hence less expenditure was incurred on travelling.					
B. 2 (4).—Contingencies . . . . .	5,300	6,183	+883	+920	—37
Extended use of telegraph due to increased sales of timber chiefly contributed to the excess.					

(A) Sanctioned, 28th January Rs. —6,000; 3rd February Rs. —120.

(i) Sanctioned 28th February.



ACCOUNT II.—FORESTS—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
B.—Establishments— <i>concl'd.</i>					
B. 2 (5).—Grants-in-aid, Contributions, etc. :					
O. 1,200 }	1,320	719	—601	..	—601
S. (j) 120 }					
Certain expected debits were not raised.					
B. 3.—Deduct—Share of Establishment charges transferred to Major Head 52-A					
Non-voted . . . . .	—7,300	—5,462	+1,838	..	+1,838
Due to variation in Revenue and Capital expenditure, with reference to which the proportionate cost of the combined establishment debitable to Major head 52A is determined.					
Voted . . . . .	—17,700	—26,196	—8,496	..	—8,496
See B. 3 Non-voted.					
C.—Interest on Forest Capital outlay . . . . .	..	28,061	+28,061	..	+28,061
The question of adjustment was decided for the first time after the close of the year.					
D.—English Charges (High Commissioner) on Stores . . . . .	..	12,240	+12,240	+14,495	—2,255
Indents not forecasted. Saving on the modified appropriation due to reduction in prices.					
E.—Loss or Gain by Exchange . . . . .	..	101	+101	+91	+10
See paragraph 48, Chapter III of the Report.					
F.—Share of Capital Charges financed from Ordinary Revenue					
F. 1.—India					
Non-voted . . . . .	7,300	5,462	—1,838	..	—1,838
See Grant 87.—Forest Capital outlay.					
Voted . . . . .	3,13,100	2,83,767	—29,333	..	—29,333
See F. 1.—Non-voted.					
F. 2.—English Charges (High Commissioner) on Stores . . . . .	45,000	27,971	—17,029	..	—17,029
Saving due to modification in requirements.					
F. 3.—Loss or Gain by Exchange . . . . .	..	164	+164	..	+164
See paragraph 48, Chapter III of the Report.					
Totals {					
Non-voted {					
Gross . . . . .	55,800	51,038	—4,762	..	—4,762
Deductions . . . . .	—7,300	—5,462	+1,838	..	+1,838
Net . . . . .	48,500	45,576	—2,924	..	—2,924
Voted {					
Gross . . . . .	17,18,600	16,68,548	—50,052	—1,014	—49,038
Deductions . . . . .	—17,700	—26,196	—8,496	..	—8,496
Net . . . . .	17,00,900	16,42,352	—58,548	—1,014	—57,534



## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Stamps . . . . .	400	278	—122	..	—122
B.—Miscellaneous . . . . .	10,000	10,049	+49	+600	—551
Total . . . . .	10,400	10,327	—73	+600	—673

## NOTE.

Sub-head AI. (Account II).—Charges for freight by the Andamans Chartered Steamers were formerly paid and adjusted in a subsequent month when bills were received. The new procedure laid down by the Chief Commissioner is for such charges to be accounted for in the financial year in which the service is rendered, as freight is normally payable at the time of booking. Freight bills for March 1930 received after 1st April 1930 were adjusted accordingly in the accounts for March 1930 Final when it was too late to provide funds by re-appropriation. The excess is, however, covered by savings under other sub-heads of the same grant, re-appropriation within which would have been within the powers of the Chief Commissioner.

## IMPORTANT COMMENTS.

*General.*

The saving in the voted section of the Grant compares with that in the previous year as follows :—

	1929-30.			1928-29.		
	Net Grant.	Expendi- ture.	Percentage of Saving.	Net Grant.	Expendi- ture.	Percentage of saving.
	Rs.	Rs.		Rs.	Rs.	
Account I.—Convict set- tlement charges .	28,03,700	27,84,719	·6	26,03,900	22,36,784	14·1
Account II.—Forests .	17,00,900	16,42,352	3·4	16,76,800	12,93,516	23
Total of the grant, including other ex- penditure .	45,15,000	44,37,398	1·7	42,92,000	35,39,876	17·5

The above indicates decided improvement in budgeting on the whole. In the previous year considerable savings accrued even after the lump cuts of one lakh and three lakhs in Accounts I and II respectively. In the year under report the net Grant in Account I only includes a lump cut of three lakhs.

2. In the non-voted section also there is an improvement, the saving during 1929-30 being only 3·7 per cent. of the final appropriation as against 6·6 per cent. in the previous year.

*Control over expenditure.*

3. The local Administration has pointed out several discrepancies in the figures for actual expenditure under certain subheads. As the accounts of the year are closed, it is unnecessary to pursue the differences between the local figures and those in the official accounts. The new system of control over expenditure laid down in Finance Department Resolution No. F-13-Ex./25, dated the 2nd August 1926 is not applicable in the case of this Grant. The large variations under certain sub-heads, viz., A.5, C.4, E.4(1), E.4(3), E.4(4), H.2, H.4, H.5, K.1, K.3 and K.4 in Account I, indicate the necessity of more careful estimating and control over expenditure on the part of the local Administration and the Commissariat Officer. It is admitted that there are special difficulties which the local Administration has to face especially in regard to the great distance from headquarters and the irregularity of the mail service. The creation of a local Pay and Accounts Office has already been recommended, but the consideration of the question has been postponed to September 1931.



## GRANT No. 81.—RAJPUTANA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

Accounts.		Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation, withdrawal or surrender.	Remainder un- adjusted + or —.	
		Rs.	Rs.	Rs.	Rs.	Rs.	
Account I.—Police	{ Non-voted	47,000	49,483	+2,483	+3,220	—737	
	{ Voted .	3,44,700	3,51,749	+7,049	+2,090	+4,959	
Account II.—Political	{ Gross .	6,81,930	6,84,257	+2,327	—2,230	+4,557	
	{ Deductions	—700	—1,881	—1,181	—1,460	+279	
	{ Net .	6,81,230	6,82,376	+1,146	—3,690	+4,836	
Account III.—Other Expenditure Heads	{ Non-voted	49,200	49,587	+387	+470	—33	
	{ Voted .	1,98,300	1,92,450	—5,850	—2,090	—3,760	
Totals.	{ Non-voted	{ Gross .	7,78,130	7,83,327	+5,197	+1,460	+3,737
		{ Deductions	—700	—1,881	—1,181	—1,460	+279
		{ Net .	7,77,430	7,81,446	+4,016	..	+4,016
	{ Voted .		5,43,000	5,44,199	+1,199	..	+1,199

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—POLICE.

Sub-head C. 1 Non-voted.—The excess of Rs. 3,348 over the final appropriation of Rs. 12,200 was due to payment of leave salary of an officer.

Sub-head C. 9. —The excess of Rs. 5,271 over the appropriation of Rs. 34,800 was mainly caused by adjustment of book debit charges in March 1930, raised by the B., B. and C. I. Railway on account of rent of Railway quarters for the half year ending 31st March 1930. See also Important Comments.

## ACCOUNT II.—POLITICAL.

Sub-head A. 3.—Increased expenditure on "cost of passages" contributed to the excess of Rs. 4,230 over the final appropriation of Rs. 62,500.

Sub-head B. 1(4).—The excess of Rs. 6,694 over the appropriation of Rs. 10,000 was due to larger expenditure on ordnance stores. The debits from the Military Department exceeded the estimate and no funds could be arranged owing to late receipt of information.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Sub-head F. 2.—The excess of Rs. 7,649 over the original appropriation of Rs. 33,000 was due to the payment of a new building grant sanctioned during the year.



## ACCOUNT I.—POLICE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence</b>					
<i>A. 1.—Pay of Officers :</i>					
<i>O.</i> 25,800	28,000	27,901	—99	..	—99
<i>S. (a)</i> 2,200					
<i>A. 2.—Police Force</i> .	1,600	1,484	—116	—110	—6
<i>A. 3.—Office Establishment</i> .	15,800	15,740	—60	—50	—10
<i>A. 4.—Allowances, Honoraria, etc. :</i>					
<i>Non-voted O.</i> 2,500	3,500	2,932	—568	—200	—368
<i>S. (a)</i> 1,000					
Provision (Rs. 200) for medical treatment of British Officers not utilised ; also less touring.					
Voted .	3,500	3,135	—365	—360	—5
<i>A. 5.—Supplies and Services, and Contingencies</i> . . .	10,600	11,012	+412	+450	—38
<i>A. 6.—Grants-in-aid, Contribu- tions, etc.</i> . . . . .	600	600	..	..	..
<b>B.—District Executive Force :</b>					
<i>B. 1.—Police Force</i> . . .	7,900	7,520	—380	—380	..
<i>B. 3.—Allowances, Honoraria, etc.</i> . . . . .	2,670	2,429	—171	—150	—21
<i>B. 4.—Supplies and Services, and Contingencies</i> . . . . .	1,600	1,012	—588	—550	—38
Due to non-utilisation of the provision for secret service expenditure (Rs. 100), diet to police patients (Rs. 100), and supply of medical stores (Rs. 100). Smaller expenditure was also incurred on menial charges.					
<b>C.—Railway Police :</b>					
<i>C. 1.—Pay of Officers :</i>					
<i>Non-voted</i>	12,200	15,548	+3,348	+3,370	—22
Payment of leave salary of an officer aggregating Rs. 4,070 accounts for the excess.					
Voted . . . . .	6,800	5,858	—942	—940	—2
<i>C. 2.—Police Force</i> . . . .	1,60,000	1,60,872	—28	..	—28
<i>C. 3.—Office Establishment</i> .	12,500	12,798	+298	+290	+8

ACCOUNT I.—POLICE—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>C.—Railway Police—<i>contd.</i></b>					
C. 4.—Travelling Allowance :					
Non-voted O. 1,400	1,900	1,902	+2	+50	—48
S. (a) 500					
Voted .	16,800	20,588	+3,788	+3,783	+5
Mainly in connection with His Excellency the Viceroy's visit.					
C. 5.—Other Allowances, Hono- raria, etc. :					
Non-voted 200	200	..	—200	..	—200
No occasion arose for expenditure on medical treatment of officers.					
Voted .	12,900	14,305	+1,405	+1,120	+285
Due to the grant of two sets of free leave passes instead of one to all non-gazetted ranks of the Railway Police. The final excess is stated to be due to adjustment of book debits, the intimation of which was received too late to take any action for funds. See important comments.					
C. 6.—Supplies and services .	9,900	9,309	—591	—920	+339
The net excess was due to adjustment of book debit charges after the close of the year. See important comments.					
C. 7.—Contingencies . . .	7,100	6,810	—290	—610	+320
See C. 6.					
C. 8.—Grants-in-aid, contribu- tions, etc. . . . .	600	600	..	..	..
C. 9.—Amount paid to R. M. Railway as share of rent of Railway Quarters .	34,800	40,071	+5,271	+1,120	+4,151
Underestimated. The final excess is stated to be due to the adjustment in the accounts for March 1930 final of the rent of Railway quarters for the half year ending 31st March 1930, amounting to Rs. 3,792. See important comments.					

(a) Sanctioned on 6th February.

ACCOUNT I.—POLICE—*concl'd*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Criminal Intelligence Branch :</b>					
D. 1.—Police Force . . .	26,600	26,207	—393	—390	-3
D. 2.—Office Establishment . . .	4,800	4,391	—409	—110	+1
D. 3.—Allowances, Honoraria, etc. . . . .	3,500	4,674	+1,074	+1,050	+24
More expenditure on transfers and in connection with His Excellency the Viceroy's visit.					
D. 4.—Supplies and Services, and Contingencies . . .	4,100	3,234	—866	—850	-16
The provision for arms and accoutrement and for secret expenditure remained unutilised. Also due to less expenditure under office contingencies.					
<b>E.—Miscellaneous—Grants-in-aid . . .</b>	400	400	..	..	..
<b>Totals</b> { Non voted . . .	47,000	49,483	+2,483	+3,220	-737
{ Voted . . .	3,44,700	+3,51,749	7,049	+2,090	+4,959



## ACCOUNT II. -POLITICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

*A.—Political Agents :**A. 1.—Pay of Officers :*

O. 2,50,000	2,11,830	2,06,678	—5,152	—3,460	—1,692
S. (a) 38,170					

*A. 2.—Pay of Establishments :*

O. 1,52,500	1,57,070	1,56,683	—487	+1,230	—1,717
S. (b) 4,570					

*A. 3.—Allowances, Honoraria,  
etc.*

O. 61,300	62,500	66,730	+4,230	+1,200	+3,030
S. (b) 1,300					

Due to increased expenditure on cost of passages and on travelling allowance. The final excess was due to cost of passages of an officer on Foreign Service and other officers which could not be foreseen.

*A. 4.—Supplies and Services*

O. 19,000	23,320	24,928	+1,608	—1,910	+3,518
S. (b) 4,320					

The final excess was mainly caused by the adjustment of Rs. 3,473 representing annual rent (i.e., interest and maintenance charges) of a shed and siding for Royal Saloons for 1929-30, the debit for which was raised by the B. B. and C. I. Railway towards the close of the year. See Important Comments.

*A. 5.—Contingencies*

O. 67,700	67,900	64,487	—3,413	—3,670	+257
S. (b) 200					

Smaller expenditure than anticipated. The uncovered excess was due to some debits adjusted after the close of the year.

*A. 6.—Grants-in-aid, contributions,  
etc.*

O. ..	1,900	1,895	—5	..	—5
S. (b) 1,900					

(a) Sanctioned as follows :—6th February, —Rs. 15,900 ; 25th February, —Rs. 4,500 ; 22nd March, —Rs. 17,500.

(b) Sanctioned on 6th February.

ACCOUNT II.—POLITICAL—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Political Agents—*concl'd.*

A. 7.—Deduct—charges recovered  
from other Governments,  
Departments, etc. . . .

—700 —1,881 —1,181 —1,460 +279

Recoveries were on account of establishment charges from Indian States.

## B.—Miscellaneous :

## B. 1.—Mina Corps.

B. 1 (1).—Pay of Officers

O. 39,500	}	37,520	37,533	+13	+90	—77
S.(c) —1,980						

B. 1(2).—Pay of Establishments . 67,500 66,426 —1,074 —1,060 —14

B. 1(3).—Allowances, Honoraria,  
etc. . . . . 37,400 37,760 +360 +330 +30

B. 1(4).—Supplies and Services 10,000 16,694 +6,694 +5,160 +1,534

Due to larger expenditure on ordnance stores and to adjustment of certain debits for 1928-29 during the year. The debits from the Military Department exceeded the estimate and no funds could be provided owing to late receipt of information. See Important comments.

B. 1 (5).—Contingencies . 8,600 7,843 —752 —750 —2

Due to economy.

B. 1 (6).—Grants-in-aid, Contributions, etc. : . . . 1,800 77 —1,723 —1,230 —493

It was subsequently decided that officers of the Indian Army Reserve were not entitled to passage concession.

B. 2.—Other charges . . .

O. ..	}	4,590	6,618	+2,023	+1,840	+183
S. (d) 4,500						

Increased expenditure on customs duty on Ordnance Stores supplied to Indian State Forces.

Totals	Gross .	6,81,930	6,84,267	+2,327	—2,230	+4,557
	Deductions	—700	—1,881	—1,181	—1,460	+279
	Net .	6,81,230	6,82,376	+1,146	—3,690	+4,836

(c) Sanctioned on 22nd March.

(d) " " 25th February.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remained un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue :</b>					
A. 1.—Pay of Establishments .	4,800	4,956	+156	+450	—294
A. 2.—Other Charges . . .	1,300	1,475	+175	+270	—95
Larger expenditure on travelling allowance on transfer and increased expenditure on local allowance.					
<b>B.—Excise :</b>					
B. 1.—District Executive Es- tablishment :					
B. 1 (1).—Pay of Establish- ments . . . . .	1,400	1,416	+16	+20	—4
B. 1. (3).—Other Charges :	700	390	—310	..	—310
Economy.					
B. 2.—Excise Bureau :					
B. 2. (1).—Pay of Establish- ments . . . . .	35,400	32,424	—2,976	—2,890	—86
B. 2 (2).—Secret Expenses .	3,000	1,694	—1,306	—800	—506
A fluctuating item.					
B. 2 (3).—Other Charges .	24,900	19,741	—5,159	—4,960	—199
Over-estimate.					
<b>D.—Administration of Justice :</b>					
D. 1.—Pay of Officers . . .	7,000	6,960	—40	—40	..
D. 2.—Pay of Establishments .	1,800	1,649	—151	—40	—111
D. 3.—Other Charges . . .	11,100	12,648	+1,548	+1,950	—402
Represents repair charges to Railway Magistrate's carriage and increased expenditure on postage and telegrams.					



ACCOUNT III.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Ecclesiastical :</b>					
E. 1.—Pay of Establishments .	400	334	—16	..	—16
E. 3.—Other Charges . . .	1,700	1,760	+60	+70	—10
<b>F.—Education :</b>					
F. 1.—University :					
F. 1 (1).—Pay of Furlough Reserve Officers .	2,400	2,260	—140	..	—140
F. 1 (2).—Grants to Non- Government Arts Col- leges . . . . .	53,400	53,418	+18	+20	—2
F. 2.—Grants-in-aid to Non- Government Secondary and Primary Schools .	33,000	40,649	+7,649	+8,960	—1,311

A new building grant was sanctioned.

F. 3.—Scholarships . . .	1,100	288	—812	—800	—12
--------------------------	-------	-----	------	------	-----

The provision for scholarships in Professional colleges and schools was not utilised.

**G.—Medical :**

G. 1.—Pay of Establishments .	8,900	6,927	—1,973	—1,970	—3
G. 2.—Other Charges . . .	500	585	+85	+140	—55

**H.—Public Health :**

H. 1.—Pay of Establishments	2,700	..	—2,700	—2,700	..
-----------------------------	-------	----	--------	--------	----

Temporary establishment not entertained in the absence of epidemic disease.

H. 2.—Other Charges . . .	300	600	+300	+300	..
---------------------------	-----	-----	------	------	----

The expenditure of Rs. 600, which was not provided for in the original estimates, represents grant to the Abu Municipality for anti-malarial measures.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
J.—Miscellaneous:					
J. 1.—Pay of Establishments .	1,300	1,297	—3	..	—3
J. 2.—Other Charges:					
<i>Non-voted</i>	47,100	47,443	+343	+400	—57
Voted .	3,300	3,073	—227	..	—227
Totals { <i>Non-voted</i>	49,200	49,557	+357	+470	—83
{ Voted .	1,98,300	1,92,450	—5,850	—2,090	—3,760

## IMPORTANT COMMENTS.

*Control of expenditure.*

1. *Account I.*—Police.—Sub-heads C.-5 (voted), C.-6, C.-7 and C.-9 and *Account II.*—Political.—Sub-head B. 1(4).—The explanations furnished by the local Administration in regard to the final excesses under these sub-heads, which were left uncovered, indicate the need for a more careful watch over liabilities. Similar defects were noticed in the previous year.

2. *Account II.*—Political.—Sub-head A. 4.—The uncovered excess was mainly caused by the adjustment of Rs. 3,473 representing annual rent (*i.e.*, interest and maintenance charges) of the shed and siding for the Royal saloons in the Carriage and wagon shops at Ajmer for 1929-30. No provision was made either in the original or supplementary estimates. The bill was sent to the local Administration for countersignature in April 1930 who suggested the adjustment of the charge in the accounts for 1930-31 as it was then too late to provide funds. The charge is a recurring one and the absence of provision is not a sufficient reason for postponing the adjustment to the accounts of the next year.

*General remarks.*

3. The original estimate for non-voted expenditure was only about 2 per cent. in excess of requirements. The offer of the surrender of Rs. 19,570, which was accepted by the Finance Department on the 22nd March 1930, resulted in an excess of Rs. 4,016 over the total appropriation.

The voted excess of Rs. 1,199 represents about 0.2 per cent. of the original grant. This small excess is also mainly due to failure to provide for accruing liabilities.

## GRANT No. 82.—CENTRAL INDIA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and other Expenses of the CENTRAL INDIA ADMINISTRATION.

Accounts.			Final	Actual	Excess +	Net	Remainder
			Appropriation.	Expenditure.	Saving —.	reappropriation, withdrawal or surrender.	unadjusted + or —.
			Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on Revenue	the	Non-voted.	69,444	81,296	+11,852	+11,940	—88
		Voted .	57,700	59,646	+1,946	+4,591	—2,645
Account II.—Police		Non-voted	14,600	13,684	—916	..	—916
		Voted .	2,22,400	2,06,669	—15,731	—10,363	—5,368
Account III.—Political			5,95,300	5,74,612	—20,688	—9,423	—11,265
Account IV.—Other Expenditure Heads		Non-voted	32,700	28,948	—3,752	—2,517	—1,235
		Voted .	2,85,900	2,84,220	—1,680	+3,534	—5,214
Totals		Non-voted.	7,12,044	6,98,540	—13,504	..	—13,504
		Voted .	5,66,000	5,50,535	—15,465	—2,238	—13,227

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

The extension of the post of Excise Commissioner and his staff for two years from November 1929 has led to the various excesses, including the excess of Rs. 11,108 against the original provision under B. 1 (1)—non-voted.

## ACCOUNT III.—POLITICAL.

Sub-head A. 7.—The excess of Rs. 2,377 over the original appropriation of Rs. 1,900 was due to payment of more contributions for cost of passages. Excess to the extent of Rs. 1,787 was covered by re-appropriation and the balance of the excess remained uncovered as the connected debits were not expected to be raised in the accounts for 1929-30.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Sub-head B. 1 (1).—The excess of Rs. 3,510 over the original appropriation of Rs. 19,900 was mainly caused by leave arrangements (Rs. 2,980) and revision of pay of an officer (Rs. 680).



## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue:</b>					
<i>Non-voted.</i>	25,400	25,424	+24	+24	..
Voted .	2,200	2,182	—18	—10	—8
<b>A. A.—Land Revenue—Survey and Settlement:</b>					
A. A. 3.—Other Charges . . .	..	311	+311	+311	..
Charges for printing a settlement report were not anticipated.					
<b>B.—Excise:</b>					
<b>B. 1.—District Executive Establish- ment:</b>					
B. 1 (1).—Pay of Officers:					
<i>Non-voted</i> . . .	22,000	33,108	+11,108	+11,190	—82
The post of Excise Commissioner and his establishment were extended for two years from November 1929.					
Voted . . . .	300	630	+330	+330	..
Special pay for an Excise officer was drawn by a voted officer and not by a non-voted officer, as provided for.					
B. 1. (2) Pay of Establishments	22,100	23,308	+1,208	+2,220	—1,012
See B. 1 (1) Non-voted.					
B. 1 (3).—Allowances, Honora- raria, etc.:					
<i>Non-voted</i> . . .	1,000	3,219	+2,219	+2,225	..
See B. 1 (1) Non-voted.					
Voted . . . .	1,400	2,048	+648	+710	—62
See B. 1 (1) Non-voted.					
B. 1 (4).—Supplies and Services	11,200	10,935	—265	+50	—315
B. 1 (5).—Contingencies . .	2,800	3,610	+810	+820	—10
See B. 1 (1) Non-voted.					
B. 1 (6).—Grants-in-aid, Contri- butions, etc.:					
<i>Non-voted</i> . . .	600	600	—	..	..
Voted . . . .	600	575	—25	—	—25

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
B.—Excise— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
B. 2.—Compensations :					
Non-voted O. 22,000	20,444	18,945	—1,499	—1,499	..
S. (a)—1,556					
The method of calculation of excise compensation, payable to the Indore Durbar was revised.					
Voted . . . . .	200	210	+10	+10	..
B. 3.—Works . . . . .	100	..	—100	+50	—150
B. 4.—Other Charges . . . . .	1,100	722	—378	..	—378
Less expenditure was incurred on "vats and appliances for distilleries" and on rewards.					
C.—Stamps . . . . .	2,300	1,754	—546	..	—546
Due to decreased sale of stamps.					
D.—Forest :					
D. 1.—Pay of Establishments . . . . .	4,900	4,782	—138	—125	—13
D. 2.—Other Charges . . . . .	6,000	6,716	+716	+723	—9
Due to felling of more trees in the forest coupes.					
D. 3.—Interest on Forest Capital outlay . . . . .	..	79	+79	+100	—21
D. 4.—Share of Capital Charges financed from ordinary Revenue. . . . .	1,000	400	—600	—600	..
Smaller expenditure on communications and buildings explains the saving.					
E.—Registration . . . . .	1,500	1,404	—96	..	—96
Totals					
Non-voted . . . . .	69,444	81,296	+11,852	+11,940	—88
Voted . . . . .	57,700	59,646	+1,946	+4,591	—2,645

(a) Sanctioned on 6th February.

## ACCOUNT II.—POLICE.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force—Dis- trict Police :</b>					
<b>A. 1.—Pay of Officers :</b>					
Non-voted O. 12,800 } B. (a)—1,200 }	11,600	11,568	—32	..	—32
Voted . . . . .	13,600	11,939	—1,641	—900	—141
<b>A. 2.—Police Force . . . . .</b>	<b>1,51,600</b>	<b>1,42,424</b>	<b>—9,376</b>	<b>—8,224</b>	<b>—1,152</b>
Due to reductions on account of rendition of Sehore Cantonment to Bhopal Durbar.					
<b>A. 3.—Office Establishment . . . . .</b>	<b>13,900</b>	<b>13,073</b>	<b>—827</b>	<b>—227</b>	<b>—600</b>
<b>A. 4.—Allowances, Honoraria, etc. :</b>					
Non-voted . . . . .	2,400	1,516	—884	..	—884
Under travelling allowance.					
Voted . . . . .	21,100	19,389	—1,711	..	—1,711
Chiefly due to rendition of Sehore Cantonment. See A. 2.					
<b>A. 5.—Supplies and Services, and Contingencies. . . . .</b>	<b>22,400</b>	<b>19,824</b>	<b>—2,576</b>	<b>—1,012</b>	<b>—1,564</b>
Under clothing charges due to reduction in strength of Police.					
<b>A. 6.—Grants-in-aid, contribu- tions, etc. . . . .</b>	<b>600</b>	<b>600</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>B.—Works . . . . .</b>	<b>200</b>	<b>..</b>	<b>—200</b>	<b>..</b>	<b>—200</b>
No expenditure was necessary.					
<b>Totals { Non-voted . . . . .</b>	<b>14,600</b>	<b>13,684</b>	<b>—916</b>	<b>..</b>	<b>—916</b>
<b>{ Voted . . . . .</b>	<b>2,22,400</b>	<b>2,06,669</b>	<b>—15,731</b>	<b>—10,363</b>	<b>—5,368</b>

(a) Sanctioned on 20th February.



## ACCOUNT III.—POLITICAL (ALL NON-VOTED).

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	------------------------------	-----------------------------	-----------------------	---	---

Rs.	Rs.	Rs.	Rs.	Rs.
-----	-----	-----	-----	-----

## A—Political Agents :

A. 1.—Pay of Officers . . .	2,66,100	2,55,467	—10,633	—9,082	—1,551
A. 2.—Pay of Establishments . .	1,53,400	1,45,887	—7,513	—4,103	—3,405

Partly due to readition of Sehore Cantonment to Bhopal Durbar.

## A. 3.—Allowances, Honoraria, etc.

O. 52,100	} 63,100	61,082	—2,018	..	—2,018
S.(a) 11,000					

A. 4.—Supplies and Services . .	18,400	13,135	—5,265	—5,177	—88
---------------------------------	--------	--------	--------	--------	-----

Under purchase and repair of tents.

A. 5.—Secret Expenses . . .	100	..	—100	..	—100
-----------------------------	-----	----	------	----	------

A. 6.—Contingencies . . .	68,300	70,683	+2,383	+7,177	—4,794
---------------------------	--------	--------	--------	--------	--------

Due to extra expenditure on H. E. the Viceroy's visit and on the maintenance of European prisoners at Yarrowda and extra prisoners at Indore state jail. The addition of Rs. 7,177 made by reappropriations sanctioned on different dates in August and December 1929 proved to be excessive.

A. 7.—Grants-in-aid, Contribu-  
tions, etc. . . .

1,900	4,277	+2,377	+1,767	+610
-------	-------	--------	--------	------

Due to payment of more contributions for cost of passages. The remaining excess of Rs. 610 represents contribution for two officers, the debts for which were not anticipated in the accounts for 1929-30.

B.—Miscellaneous . . . . .	24,000	24,081	+81	..	+81
----------------------------	--------	--------	-----	----	-----

Total . . .	5,95,300	5,74,612	—20,688	—9,423	—11,265
-------------	----------	----------	---------	--------	---------

(a) Sanctioned on 3rd February.

## ACCOUNT IV—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—General Administration—District Establishment:</b>					
<b>A. 1.—Charges of Manpur Pergunah:</b>					
A. 1 (1).—Pay of Establishments . . . . .	9,000	10,399	+1,399	+1,470	—71
On account of leave salary.					
A. 1 (2).—Other Charges . . . . .	2,700	2,649	—51	+160	—211
<b>B.—Administration of Justice:</b>					
<b>B. 1.—Civil and Sessions Courts:</b>					
B. 1 (1).—Pay of Officers . . . . .	19,900	23,410	+3,510	+5,600	—2,090
Due to the adjustment of leave salary of judicial officer, Neemuch, not anticipated when the original estimates were framed (Rs. 2,080) and revision of pay of the Judicial Officer, Mhow (Rs. 580). The final saving of Rs. 2,090 was due to non-receipt of debits for leave salary of the Judicial officer, Neemuch for the latter part of the year.					
B. 1 (2).—Pay of Establishments . . . . .	14,600	14,430	—170	..	—170
B. 1 (3).—Other Charges . . . . .	9,300	7,773	—1,527	—119	—1,417
Due to the rendition of Sehore Cantonment to the Bhopal Durbar.					
<b>B. 2.—Other Expenditure:</b>					
B. 2 (1).—Pay of Establishments . . . . .	6,200	5,731	—469	—460	—9
B. 2 (2).—Other Charges . . . . .	4,800	4,408	—392	—200	—192
<b>C.—Jails and Convict Settlements:</b>					
C. 1.—Pay of Officers . . . . .	100	75	—25	—25	..
C. 2.—Pay of Establishments . . . . .	1,200	880	—320	—315	—5
Due to rendition of Sehore Cantonment.					
C. 3.—Other Charges . . . . .	1,800	1,005	—795	—425	—370
Chiefly due to less expenditure under dietary charges of the prisoners and to rendition of the Sehore Cantonment.					

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Ecclesiastical :</i>					
<i>D. 1.—Ecclesiastical Establish- ments—Church of England :</i>					
<i>D. 1 (1).—Pay of Officers</i>					
O. 21,700	19,500	19,053	—447	—20	—427
S. (a)—2,200					
<i>D. 1 (2).—Pay of Establish- ments</i>	1,100	1,045	—55	..	—55
<i>D. 1 (3).—Other Charges</i>	9,300	6,184	—3,116	—2,583	—533
			Under cost of passages.		
<i>D. 2.—Ecclesiastical Establish- ments—Other Churches :</i>					
<i>D. 2 (1).—Pay of Establish- ments</i>	100	138	+38	+33	..
<i>D. 2 (2).—Other Charges</i>	300	216	—84	—33	—46
<i>D. 3.—Cemetery Establishment :</i>					
<i>D. 3 (1).—Pay of Establish- ments</i>	600	666	+66	+66	..
<i>D. 3 (2).—Other Charges</i>	1,100	926	—174	..	—174
<i>E.—Education :</i>					
<i>E. 1.—University—Grants to Non-Government Arts Colleges</i>	50,000	50,000	..	..	..
<i>E. 2.—Grants-in-aid to Non- Government Secondary Schools</i>	35,200	33,971	—1,229	—1,150	—79
<i>E. 3.—Grants-in-aid to Non- Government Primary Schools</i>	38,500	39,542	+1,042	+1,115	—73
Payment of extra grants-in-aid for Mhow Girls' School for extension of building.					
<i>E. 4.—Inspection, Scholarships and Miscellaneous Ex- penditure :</i>					
<i>E. 4 (2).—Pay of Establish- ments</i>	2,600	2,281	—319	—318	—1
<i>E. 4 (3).—Other Charges</i>	3,500	2,455	—1,045	—1,010	—35
Under inspection charges of European High Schools.					

(a) Sanctioned on 20th February.



ACCOUNT IV. — OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Medical :</b>					
<b>F. 1.—Medical Establishment :</b>					
<i>F. 1 (1).—Pay of Officers .</i>	700	720	+20	+20	..
<i>F. 1 (2).—Pay of Establish- ments . . . . .</i>	3,500	3,274	—226	..	—226
<i>F. 1 (3).—Other Charges .</i>	1,505	1,244	—256	..	—256
<b>F. 2.—Hospitals and Dispensar- ies :</b>					
<i>F. 2 (1).—Pay of Establish- ments . . . . .</i>	16,600	16,321	—279	—240	—39
<i>F. 2 (2).—Grants-in-aid to Medical Institutions .</i>	24,000	24,227	+227	+227	..
<i>F. 2 (3).—Other Charges .</i>	13,300	13,696	+396	+240	+156
<b>G.—Public Health . . . . .</b>	1,000	44	—956	—900	—56

The provision intended for possible outbreak of epidemic diseases was only partially required.

**I.—Famine Relief .**

<i>I. 1.—Pay of Establishments . . . . .</i>	..	525	+525	+525	..
--	----	-----	------	------	----

Due to Famine having been declared at Nowgong.

<i>I 2 —Allowances, Honoraria, etc. . . . .</i>	..	..	..	+150	—150
---	----	----	----	------	------

See I. 1.—Charges were expected to be incurred in connection with the famine.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>J.—Miscellaneous :</b>					
J. 1.—Grants-in-aid :	25,200	25,180	—20	..	—20
J. 2.—Other Expenditure .	1,400	700	—700	—800	+100
Under rewards to European ladies for passing departmental examination (Rs. 400 and Miscellaneous Durbar expenditure (Rs. 300)).					
Totals . { Non-voted . .	32,700	28,948	—3,752	—2,517	—1,235
{ Voted . .	2,85,900	2,84,220	—1,680	+3,534	—5,214

## IMPORTANT COMMENTS.

*General.*—The original estimate for non-voted expenditure was just over 1 per cent. in excess of requirements. The original appropriation was, however, increased by Rs. 6,044 as a result of modifications sanctioned by the Government of India, Finance Department, in February 1930 at the instance of the local Administration. This unnecessary additional appropriation had the effect of enhancing the saving to about 1.9 per cent.

The saving in the voted section was 2.7 per cent. against 3.3 per cent. in the previous year.

## GRANT No. 83—HYDERABAD.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and Other Expenses of the HYDERABAD RESIDENCY.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess Saving —	Net reappro- priation, withdrawal or surrender, + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Political . . . .	2,92,610	2,78,644	—13,966	..	—13,966
Account II—{ Non-Voted . . . .	55,606	46,171	—9,434	..	—9,434
Other Expen- diture Heads { Voted . . . .	2,99,000	2,98,444	—556	..	—556
Totals { Non-Voted . . . .	3,48,215	3,24,815	—23,400	..	—23,400
{ Voted . . . .	2,99,000	2,98,444	—556	..	—556

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—POLITICAL.

Subhead A 3.—The saving of Rs. 9,998 in the actual expenditure against the final appropriation of Rs. 35,100 is mainly the result of the non-utilisation of the provision of (i) Rs. 8,200 under "cost of passages" and (ii) Rs. 1,000 under "medical treatment of British officers"—See also Important Comments.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Subhead F. 1. (5).—The saving of Rs. 4,238 against final appropriation of Rs. 5,000 was due mainly to the provision of Rs. 3,400 on account of cost of passages not having been surrendered to Government.—See Important Comments.



ACCOUNT I.—POLITICAL (*All Non-voted.*)

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Agents :</b>					
<b>A. 1.—Pay of Officers.</b>					
O. . 1,32,500	1,30,500	1,29,099	—1,401	..	—1,401
S. (a) —2,000					
<b>A. 2.—Pay of Establishments.</b>					
O. . 91,800	90,800	88,293	—2,007	—2,200	+193
S. (a) —1,500					
<b>A. 3.—Allowances, Honoraria, Etc.</b>					
O. . 36,600	35,100	25,102	—9,998	—1,290	—8,708
S. (a) —1,500					
Provisions for "cost of passages" (Rs. 8,200) and "medical treatment of British officers" (Rs. 1,000) were not utilised. Rs. 5,200 was offered for surrender but was not accepted. See Important Comments.					
<b>A. 4.—Supplies and Services.</b>					
O. . 20,300	18,510	15,720	—2,790	—20	—2,770
S. (a) —1,790					
Savings occurred under "Purchase and maintenance of motor-cars, etc.," and "Main-tenance and Renewal charges of Agency and Residency furniture". Rs. 2,000 was offered for surrender but was not accepted. See Important Comments.					
<b>A. 5.—Secret Expenses</b>	500	..	—500	—420	—80
No expenditure was necessary.					
<b>A. 6.—Contingencies</b>	16,600	15,199	—1,401	+20	—1,421
Certain books were not received during the year (Rs. 450). The balance of the saving is stated to be not considerable considering the highly fluctuating nature of the expenditure.					
<b>A. 7.—Grants-in-aid, Contributions, etc.</b>	600	1,329	+729	+1,210	—481
Due mainly to adjustment of arrears of some passage contributions. The remain-ing saving is chiefly due to the debit on account of one officer not having been raised by the Military Department during 1929-30.					
<b>B.—Miscellaneous</b>	500	3,902	+3,402	+2,700	+702
Represents customs duty on arms, etc., supplied to the Hyderabad State ; an accurate forecast is thus not possible.					
<b>Total</b>	2,92,610	2,78,644	—13,966	..	—13,966

(a) Sanctioned on 3rd January.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue . . . . .	200	..	—200	—50	—150
The pension in lieu of resumed lands was not drawn by the individual concerned.					
B.—Stamps . . . . .	100	..	—100	—50	—50
C.—Registration :					
C. 1.—Pay of Establishments . . . . .	100	84	—16	..	—16
D.—Administration of Justice . . . . .	5,300	4,144	—1,355	—1,300	—56
Due to smaller number of cases in Railway lands.					
E.—Police :					
E. 1.—District Executive Force District Police—Hydera- bad Amalgamated Police :					
E. 1 (1).—Pay of Officers					
Non-voted. O. 8,900	8,525	8,525	..	..	..
S. (a) —375					
Voted . . . . .	6,800	8,495	+1,695	+1,695	..
Owing to the grant of leave to an officer.					
E. 1 (2).—Pay of Establish- ments . . . . .	1,62,500	1,63,456	+956	+875	+81
E. 1 (3).—Allowances, Hono- raria, etc.					
Non-voted O. 2,200	1,700	1,461	—239	..	—239
S. (a) —500					
Rs. 90 was offered for surrender towards the close of the year but was not accepted.					
Voted . . . . .	25,600	28,866	+3,266	+20	+3,246
Due to heavy adjustments for railway warrants received during February and March 1930. See Important Comments.					
E. 1 (4).—Supplies and Services, and Contingencies . . . . .	23,500	22,137	—1,363	—1,140	—223
Savings mainly under " Office Expenses and Miscellaneous " and " Cost of clothing " that under the latter head being due to a fall in rates.					
E. 1 (5).—Grants-in-aid, Con- tributions, etc. . . . .	699	600	..	..	..
E. 2.—District Executive Force :					
Other Police					
O. 10,700	11,200	11,617	+417	+420	—3
S. (b) 500					
E. 3.—Works . . . . .	200	16	—184	—100	—84

The estimate proved to be in excess of requirements.

(a) Sanctioned on 23rd January.

(b) Voted by the Legislative Assembly on 16th February.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reapprop- riation, withdrawal or surrender.	Remainder un- adjusted + or —.
<i>F.—Ecclesiastical :</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<i>F. 1.—Ecclesiastical Establishments :—</i>					
<i>F. 1 (1).—Church of England— Pay of Chaplains.</i>					
<i>O.</i> 23,600 }	22,100	21,783	—317	—	—317
<i>S. (a)</i> —1,500 }					
<i>F. 1 (2).—Church of England— Pay of Establishments</i>	100	144	+44	+50	—6
<i>F. 1 (3).—Church of England —Other Charges.</i>					
<i>O</i> 10,000 }	7,680	5,113	—2,567	—80	—2,437
<i>S. (a)</i> —2,320 }					
The provision for cost of passages (Rs. 3,000) and medical treatment of British officers (Rs. 700) was not utilised.					
<i>F. 1 (4).—Church of Scotland— Pay of Chaplains</i>					
<i>O.</i> 7,000 }	3,700	1,456	—2,244	..	—2,244
<i>S. (a)</i> —3,300 }					
An acting Chaplain on an allowance of Rs. 125 per mensem was posted in place of the permanent whole time incumbent. Some funds were retained to meet the possibility of a wholetime Chaplain being appointed later, but the final anticipated savings were offered for surrender in February 1930; this, however, was not accepted. See Important comments					
<i>F. 1 (5).—Church of Scotland— Other Charges.</i>	5,600	1,362	—4,238	..	—238
A provision of Rs. 3,400 for cost of passages was not surrendered. See Important comments. Also smaller expenditure was incurred under other heads.					
<i>F. 2.—Cemetery Establishments</i>	2,700	2,679	—21	..	—21
<i>G.—Education :</i>					
<i>G. 1.—Grants-in-Aid to Non- Government Secondary, Primary and Special Schools and for Encour- agement of literature</i>	37,500	36,199	—1,301	—1,300	—1
<i>G. 2.—Inspection and Miscel- laneous Expenditure :</i>					
<i>G. 2 (1).—Pay of officers</i>	1,200	1,100	—100	..	—100
<i>G. 2 (3).—Other Charges</i>	100	50	—50	—50	..

(a) Sanctioned on 23rd January.



ACCOUNT II.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Medical—Grants-in-aid . .	7,000	7,000	..	..	..
I.—Public Health :					
I. 1.—Grants-in-aid . .	10,000	10,000	..	..	..
I. 2.—Other Charges . .	1,600	..	—1,600	—1,600	—100

The provision was for bubonic plague and was not required.

J.—Miscellaneous . . . .					
Non-voted . . . .	2,900	3,043	+143	+30	+118
Voted					
O. 3,400 }	5,900	5,280	—620	+2,480	—3,100
S. (a) 2,500 }					

The application for the supplementary grant of Rs. 2,500 to meet anticipated heavy exchange transactions with the Secunderabad Local (Abkari, etc.,) Fund was not necessary under this head. See Important comments.

Totals	{ Non-voted .	55,605	46,171	—9,434	..	—9,434
	{ Voted .	2,99,000	2,98,444	—556	..	—556

## IMPORTANT COMMENTS.

*Control over expenditure.*

1. *Account II.*—The voted excess of Rs. 3,246 under subhead E. 1-(3) indicates the need for a more effective anticipation of accruing liabilities in connection with railway warrants.

2. *Account II.*—(i) Subhead F. 1(5).—It is not clear why the local Administration did not propose the surrender of Rs. 3,400 which had been provided in the budget for cost of passages, seeing that the connected payment on this account was actually made late in March 1929.

(ii) Sub-head J.—Miscellaneous-voted.—The reappropriation of Rs. 2,480 to this sub-head was unnecessary but was made because the local Administration was not then aware that the supplementary grant of Rs. 2,500 previously applied for had been voted.

3. *Account I.*—Subheads A. 3 and A. 4; and *Account II.*—Subhead F. 1(4).—The offer of surrender was made by the local Administration on the 26th February 1930. This letter was addressed to Government through the audit office and was passed on by the latter on the 11th March, 1930.

(a) Voted by the Legislative Assembly on 18th February.

As the head of the Department is responsible for the control over expenditure and should know his requirements better than the Audit Office, it is for consideration whether such applications should not, to save time, be addressed direct to the Government.

*General.*

4. The original estimate for voted expenditure was only about 1 per cent short of requirements. With the Supplementary Grant of Rs. 3,000 the final savings came to only about 0.2 per cent, of the grant, a result which appears indicative of accurate control. Rs. 2,500 of the supplementary grant was, however, towards a sub-head to which appropriation of a similar amount was independently made [See paragraph 2 (ii) above], while no adequate reappropriation appears to have been proposed to sub-head E. 1(3) voted of Account II against which the final excess was Rs. 3,246.

The non-voted savings, however, represent about 7 per cent. of the final appropriation—a result which is worse than from the two previous years. Difficulties connected with estimate of requirements for cost of passages appear to have contributed to this result.

# GRANT No. 84.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

SEE ALSO HOME AUDITOR'S REPORT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure under the control of the SECRETARY OF STATE.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—India Office Establishment:</i>					
<i>A. 1.—Salaries :</i>					
O. 25,48,000	25,60,000	25,36,800	—23,200	..	—23,200
S. (a) 12,000					
Saving due to vacancies left unfilled.					
<i>A. 2.—Deduct—Recoverable from Home Government</i>	—13,21,000	—13,21,040	—40	..	—40
<i>B.—India Office Expenses:</i>					
<i>B. 1.—Postage and Telegrams to India</i>	77,000	88,040	+11,040	+12,000	—960
Announcements made by His Excellency the Governor-General and questions relating to the Round Table Conference have led to exceptionally heavy telegraphing during the year.					
<i>B. 2.—National Health Insurance :</i>					
O. 5,000	6,000	5,760	—240	..	—240
S. (a) 1,000					
<i>B. 3.—Office Contingencies :</i>					
<i>Non-voted</i>	13,000	10,960	—2,040	..	—2,040
<i>Voted</i>	2,79,000	2,79,053	+53	..	+53
Excess could have been covered by savings under B. 1. as modified.					
<i>B. 4.—Miscellaneous Expendi- ture :</i>					
<i>Non-voted</i> O. 10,000	12,000	9,267	—2,733	..	—2,733
S. (a) 2,000					
<i>Voted</i>	3,000	4,133	+1,133	+1,000	+133
Excess caused by exceptional law charges. See also B. 3.—voted.					
<i>B. 5.—Deduct—Recoverable from Home Government</i>	—1,21,000	—1,21,107	—107	..	—107

(a) Sanctioned on 29th March.



Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation, withdrawal or surrender.	Remainder adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>C.—India Audit Establishment :</b>					
<i>C. 1.—Salaries :</i>					
<i>O. 2,25,000</i>	2,27,000	2,26,254	—746	..	—746
<i>S.(a) 2,000</i>					
<i>C. 2.—Deduct—Recoverable     from Home Government.</i>	—45,000	—44,573	+427	..	+427
<i>C. 3.—Deduct—Chargeable to     High Commissioner</i>	—1,00,000	—1,00,000	..	..	..
<b>D.—Expenditure in connection with     the League of Nations :</b>					
<i>D. 1.—Grants-in-aid towards     expenses of Secretariat .</i>	7,62,000	7,56,133	—5,867	—2,000	—3,867
<i>D. 2.—Other Expenditure :</i>					
<i>Non-voted . . . . .</i>	73,000	73,453	+453	..	+453
<i>Voted . . . . .</i>	7,000	7,693	+693	+1,000	—307
<b>E.—Miscellaneous Civil Charges :</b>					
<i>E. 1.—Customs . . . . .</i>	3,000	2,890	—110	..	—110
<i>E. 2.—Taxes on Income . . . . .</i>	5,000	16,806	+11,806	+13,000	—1,194
Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the budget was framed.					
<i>E. 3.—Forest :</i>					
<i>Non-voted O. . . . .</i>	1,000	48	—952	..	—952
<i>S.(a) 1,000</i>					
<i>Voted . . . . .</i>	..	51	+51	+1,000	—949
<i>E. 4.—General Administration     (India) :</i>					
<i>Non-voted O. 27,000</i>	60,000	57,867	—2,133	..	—2,133
<i>S.(a) 33,000</i>					
<i>Voted . . . . .</i>	53,000	55,427	—17,573	—17,000	—573
An account for printing examination papers was delayed beyond the end of the year.					
<i>E. 5.—Administration of Justice :</i>					
<i>O. 54,000</i>	42,000	41,165	—835	..	—835
<i>S.(a)—12,000</i>					
<i>E. 6.—Jails and Convict Settle-     ments :</i>					
<i>Non-voted O. . . . .</i>	6,000	5,325	—675	..	—675
<i>S.(a) 6,000</i>					
<i>Voted . . . . .</i>	1,000	6,618	+5,618	+6,000	—382

Mainly due to the leave pay of an Officer. See Note.

(a) Sanctioned on 29th March.

Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>E.—Miscellaneous Civil Charges—contd.</b>					
<b>E. 7.—Police :</b>					
Non-voted O. ..	1,000	49	—951	..	—951
S.(a) 1,000					
Voted ..	3,000	2,134	—866	..	—866
<b>E. 8.—Ports and Pilotage :</b>					
O. 1,000	6,000	3,765	+3,765	..	+3,765
S.(a) 5,000					
Expenditure consists solely of leave pay of officers. See Note.					
<b>E. 9.—Scientific Departments:</b>					
Non-voted O. 9,000	27,000	26,745	—255	..	—255
S.(a) 18,000					
Voted ..	55,000	65,678	+10,678	+21,000	—10,322
Due to expenditure on "Karosthi Inscriptions". At the time the budget was framed, it was expected that these payments would be made in 1928-29.					
<b>E. 10.—Medical:</b>					
Non-voted O. 14,000	3,000	11,846	+8,846	..	+8,846
S.(a)—11,000					
Voted ..	6,000	6,421	+421	+1,000	—579
<b>E. 11.—Public Health :</b>					
Non-voted O. ..	3,000	2,350	—610	..	—610
S.(a) 3,000					
Voted ..	39,000	51,456	+12,456	+17,000	—4,544
Subscriptions have been paid to the International Bureau of Public Health for 1928 and 1929 while budget provision was made for one subscription only. The remaining part of the excess has been caused by increased expenditure on the Indian Pilgrimage Agency at Jeddah.					
<b>E. 12.—Agriculture :</b>					
Non-voted ..	..	160	+160	..	+160
Voted ..	55,000	1,661	—53,339	—40,000	—13,339
Liability for contributions for which budget provision amounting to Rs. 52,493 was made has been taken over by the Imperial Bureau of Agricultural Research.					
<b>E. 13.—Aviation.</b>					
Non-voted O. ..	1,000	219	—781	..	—781
S.(a) 1,000					
Voted ..	3,000	2,276	—724	+1,000	—1,724
Charges had been anticipated for a share of the services of an Air Ministry Officer as Officer-in-Charge, Karachi Civil Aerodrome. The final saving resulted from delay in his joining the post.					
<b>E. 14.—Miscellaneous Depart- ments :</b>					
Non-voted ..	5,000	4,701	—299	..	—299
Voted ..	56,000	49,259	—15,741	—14,000	—1,741

The saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.

(a) Sanctioned on 29th March.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>E.—Miscellaneous Civil Charges—</b> <i>contd.</i>					
E. 15.—Mint	1,000	84	—916	..	—916
E. 16.—Stationery and Printing	1,11,000	1,00,699	—11,901	—5,000	—6,901
Savings have been made from the estimated requirements for stationery for the India Office and from the provision for Cypher Codes, the latter in consequence of delay in completion.					
<i>Deduct—</i> Contribution by Home Government	—46,000	—46,613	—613	..	—613
Miscellaneous:					
E. 17.—International Labour Conference:					
Non-voted O. 13,000	17,000	16,640	—360	..	—360
S.(a) 4,000					
Voted	27,000	13,589	—13,411	—13,000	—411
Delegates to the Conference were not known when the budget was framed and estimates were based therefore on the experience of previous years.					
E. 18.—Meteorological Conferences:					
Non-voted O. 6,000	7,000	6,537	—413	..	—413
S.(a) 1,000					
Voted	1,000	..	—1,000	—1,000	..
E.—19.—International Conference for the safety of life at sea:					
O. 8,000	16,000	15,453	—547	..	—547
S.(a) 8,000					
E. 20.—Conference on Economic Statistics:					
O. ..	1,000	913	—787	..	—787
S.(a) 1,000					
E. 21.—Conference on Import and Export Prohibitions:					
O. ..	1,000	653	—347	..	—347
S.(a) 1,000					
E. 22.—Counterfeiting Conference:					
O. ..	1,000	773	—227	..	—227
S.(a) 1,000					
E. 23.—Treatment of Foreigners Conference:					
O. ..	5,000	5,053	+53	..	+53
S.(a) 5,000					
E. 24.—Codification of International Laws Conference:					
Non-voted O. ..	3,000	333	—2,667	..	—2,667
S.(a) 3,000					
Charges for this Conference were delayed until 1930-31.					
Voted	..	..	..	+2,000	—2,000
See E. 24—Non-voted.					
E. 25.—Imperial Conference:					
O. ..	7,000	2,640	—4,360	..	—4,360
O.(a) 7,000					
Estimate leading to supplementary appropriation framed before particulars of expenditure involved were available.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or—
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>E.—Miscellaneous Civil Charges—</b> <i>contd.</i>					
E. 26.—Contribution, overseas Mechanical Transport Fund	..	20,000	+20,000	+20,000	..
Information of this expenditure was not available when the budget was framed.					
E. 27.—Royal Commission on Agriculture	..	560	+560	+1,000	—440
E. 28.—Indian Statutory Commission :					
Non-voted O. 1,25,000 } S. (a) 27,000 }	1,52,000	1,53,200	+1,200	..	+1,200
Voted ..	16,000	21,413	+5,413	+9,000	—3,587
The amount of the budget provision was fixed in India.					
E. 29.—Indian Central Committee :					
Non-voted O. 34,000 } S. (a) 14,000 }	48,000	47,233	—67	..	—67
Voted ..	1,26,000	1,22,920	—3,080	..	—3,080
E. 30.—Royal Commission on Labour :					
Non-voted O. .. } S.(a) 52,000 }	52,000	53,307	+1,307	..	+1,307
Voted ..	13,000	333	—12,667	—11,000	—1,667
The budget estimate was made before it was known that the inquiry into labour in India would take the form of a Royal Commission.					
E. 31.—Indian Forestry Committee	..	4,987	+4,987	+5,000	—13
E. 32.—Haj Enquiry	..	1,987	+1,987	+2,000	—13
E. 33.—Other Commissions and Committees:					
Non-voted O. 10,000 } S.(a) —10,000 }	..	..	..	..	..
Voted ..	3,000	..	—3,000	—3,000	..
E. 34.—Secret Service Expenditure :					
O. 94,000 } S. (a) 13,000 }	1,07,000	1,06,667	—333	..	—333
E. 35.—Grants-in-aid	17,000	16,667	—333	..	—333
E. 36.—Relief and Repatriation of Destitute Indians	13,000	11,493	—1,507	—1,000	—507
E. 37.—Other Charges					
Non-voted ..	24,000	20,403	—3,597	..	—3,597
Voted ..	76,000	92,295	+16,295	—6,000	+22,295
The reappropriation from this subhead was made during March 1930, at which time a saving of about Rs. 10,000 was anticipated. At a later date the Secretary of State sanctioned the writing off against Indian Revenues, as irrecoverable of the amount of loan (Rs. 26,667) made in 1923 to assist in the production of the film-lecture "Romantic India". The resulting excess is more than counterbalanced by savings under other subheads.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange :					
Non-voted O. ..	14,000	17,201	+3,201	..	+3,201
S.(a) 14,000 }					
Voted ..	..	11,712	+11,712	..	+11,712
The expenditure was foreseen when the revised estimate was framed. In view of the persistent over-budgeting it was decided by the Finance Department not to obtain any additional grant under this Demand from the Legislative Assembly during 1929-30.					
Totals { Non-voted	20,35,000	20,95,217	-29,783	..	-29,783
Voted .	16,45,000	16,17,148	-27,852	..	-27,852

## NOTE.

The expenditure recorded against certain heads of account in this Grant includes charges for furlough pay. These charges cannot usually be forecasted when the budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

(a) Sanctioned on 29th March.

# GRANT No. 85.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA.

SEE ALSO HOME AUDITOR'S REPORT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compare with the Sum Granted, for Expenditure under the control of the HIGH COMMISSIONER.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
-------------------------	------------------------------	-----------------------------	-----------------------	---	---

	Ra.	Ra.	Ra.	Ra.	Ra.
--	-----	-----	-----	-----	-----

## A.—High Commissioner's Establish- ment (other than the Store Department and the Educa- tion Department) :

### A. 1.—Salaries—General

Non-voted . O. 1,36,000	}	1,25,000	1,25,090	+ 90	..	+ 90
S. (a) 11,000						
Voted . . . . .		1,98,000	2,10,040	+12,040	+10,000	+2,040

About Rs. 4,600 of the excess due to the acting arrangements in connection with the employment of a Non-voted officer on special duty in respect of India House, and Rs. 5,500 to the employment of three additional temporary clerks. The balance of the excess, not covered, mainly due to the fact that March instalments of salary drawn in that month exceeded expectations.

### A. 2.—Salaries—Accounts De- partment

Non-voted . O. 1,84,000	}	1,89,000	1,88,142	—858	..	—858
S. (a) 5,000						
Voted . . . . .		2,50,000	2,56,213	+6,213	+6,000	+213

Employment of additional temporary clerks mainly accounted for the excess. Slight excess due to final payments in March.

### A. 3.—Expenses in connection with new office

Non-voted . O. . . . .	}	10,000	9,147	—853	..	—853
S. (a) 10,000						
Voted . . . . .		29,33,000	27,28,533	—2,04,467	—1,40,000	—64,467

Saving mainly due to delay in building. Final saving consists of carry forward to 1930-31 due to further unexpected delay in building, prolonged negotiations with the neighbouring owner over the allocation of cost of construction of the court yard, and inability to discharge the legal costs owing to delay in completion of the lease of the property. These delays, which could not be anticipated, were beyond the control of the High Commissioner.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder un-adjusted + or—.
-------------------------	----------------------	---------------------	-------------------	---	------------------------------

	Ra.	Ra.	Ra.	Ra.	Ra.
--	-----	-----	-----	-----	-----

**B.—High Commissioner's office Expenses :**

B. 1.—Postage and Telegrams to India . . . . .	35,000	20,267	—8,733	—3,000	—5,733
--	--------	--------	--------	--------	--------

Saving mainly in expenditure on telegrams which is well below the average of previous years.

B. 2.—National Health Insurance . . . . .	12,000	10,347	—1,653	..	—1,653
---	--------	--------	--------	----	--------

B. 3.—Office Contingencies, Non-voted . . . . .	4,000	2,947	—1,053	..	—1,053
---	-------	-------	--------	----	--------

Less expenditure on account of travelling.

Voted . . . . .	1,76,000	1,55,360	—20,640	—4,000	—16,640
-----------------	----------	----------	---------	--------	---------

Gross saving in expenditure, covered by the original grant is Rs. 31,000, due to postponement of the occupation of India House. The saving is partly counterbalanced by additional charges of Rs. 5,680 in respect of payment to Government of Madras for cost of timber used in 1922-23 for decoration of offices at Grosvenor Gardens, and Rs. 4,680 on account of expenses of removal to India House, which was inadvertently not provided for.

**C.—Education Department :**

C. 1.—Salaries . . . . .	74,000	70,007	—3,993	—2,000	—1,093
--------------------------	--------	--------	--------	--------	--------

Provision for the creation of two posts in the Executive grade not fully utilised owing to delay in filling the posts.

C. 2.—Other Expenses . . . . .	55,000	47,267	—7,733	..	—7,733
--------------------------------	--------	--------	--------	----	--------

Expenditure includes Rs. 3,080 not covered by the original grant, on account of cost of passages to India of late Educational Adviser to the High Commissioner, and family. Excluding this item, saving amounts to Rs. 10,813, mainly due to carry forward of liabilities (about Rs. 4,000); saving on cost of decorations and repairs, and on annual maintenance grant of Cromwell Road Hostel (about Rs. 3,333); and reduced expenditure on travelling (about Rs. 1,333).

**D.—Colonial Departmental Charges for**

issue of Leave Pay, etc. . . . .	11,000	8,007	—2,993	..	—2,993
----------------------------------	--------	-------	--------	----	--------

The full effect of the revised arrangements for payments through the Colonial Treasuries and of the reduced rates of departmental charges could not be gauged when the budget estimate was framed.

**E.—Store Department:**

**E. 1.—Salaries.**

Non-voted	O. 7,80,000	} 7,65,000	7,65,296	+3,296	..	3,296
	S. (a)—15,000					

Proportion of salaries for March which would not normally be drawn until April was slightly over-estimated.

Voted . . . . .	5,80,000	5,59,616	—384	..	—384
-----------------	----------	----------	------	----	------

**E. 2.—Wages of Artificers,**

Labourers, etc. . . . .	2,46,000	2,34,000	—12,000	—5,000	—6,000
-------------------------	----------	----------	---------	--------	--------

Due to reduction in the numbers of labourers employed.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdr. wal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**E. 3.—Professional Inspection of**

Stores . . . . .	7,33,000	8,71,933	+1,38,933	+1,44,000	—5,067
------------------	----------	----------	-----------	-----------	--------

Excess attributable to an all-round increase in inspection work, the more important factors contributing thereto being (i) expenditure on account of the Burma Railways; (ii) a general increase in inspection work on contracts placed in India; and (iii) a larger volume of preliminary work not directly attributable to contracts placed by the India Store Department.

**E. 4.—Office contingencies, etc.**

Non-voted	O. 53,000	} 48,000	49,373	+1,373	+2,000	—627
	S. (a) —5,000					

Decrease in expenditure on account of travelling during the first half of the year, on which the reduction in the grant was based, was not fully maintained in the latter half of the year.

Voted . . . . .	4,26,000	3,85,827	—30,173	—35,000	+4,827
-----------------	----------	----------	---------	---------	--------

Gross saving of Rs. 34,827 in the group of miscellaneous charges connected with the supply of stores to India, due mainly to less expenditure on Packing materials (about Rs. 24,000), and decrease in General Average contributions (about Rs. 11,867), reduced by an excess of Rs. 4,653 in the group of contingent office expenses of the Store Department. Excess over the modified appropriation is attributable to a substantial increase in travelling expenses of the Inspecting Staff of the Department during the latter half of the year not having been fully allowed for.

**F.—Trade Department :****F. 1.—Salaries**

Non-voted	O. 38,000	} 42,000	40,373	—1,627	..	—1,627
	S. (a) 6,000					

Saving mainly in the provision made for the acting Trade commissioner consequent upon his vacating the post on appointment as secretary to the High Commissioner.

Voted . . . . .	55,000	51,747	—3,253	..	—3,253
-----------------	--------	--------	--------	----	--------

Grant included provision of Rs. 7,000 for salary of Mineral Adviser, payments to whom were, however, charged to subhead F. 2. The saving on this account was partly offset by additional expenditure in respect of the settling arrangements connected with the Trade Commissioner's post and the Timber Adviser's leave and by the additional cost of the newly created Higher Executive post in the Department.

**F. 2.—Other Expenses**

Non-voted	O. 3,000	} 7,000	2,407	—4,533	—2,000	—2,533
	S. (a) 4,000					

Allowance paid to Mineral Adviser, originally provided for under subhead F. 1 Voted (q. V.), and subsequently covered by Supplementary grant of Rs. 4,000 under this head, because reclassifiable as "Voted" during the year. This accounted for Rs. 2,347 of the saving; remainder was in the provision for travelling allowances.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F.—Trade Department—concd.</b>					
F. 2.—Other Expenses					
Voted . . . . .	43,000	36,987	—6,013	—4,000	—2,013
Rs. 4,000 was provided in the grant for expenditure on account of Books and Periodicals for Trade Department, and cost of cables sent by Timber Adviser, which were charged to subhead B. 3 from commencement of the year. Further saving occurred mainly in travelling and contingent office expenses, partly counterbalanced by additional expenditure due to reclassification of allowance of Mineral Adviser.					
<b>G.—India Office Audit Establishment</b> (portion relative to High Commissioner's work). . . . .	1,00,000	1,00,000	..	..	..
<b>H.—Deduct.—Recoveries :</b>					
H. 1.—Surcharges on Stores supplied to commercial Departments of the Central Government . . . . .	—0,27,000	—0,97,827	—70,827	—65,000	—4,827
The increase in recoveries was due mainly to (i) increase of about Rs. 36,000 on account of State Railway Stores; (ii) increase of about Rs. 29,333 in respect of Security Printing Stores (included under subhead H. 2 in the Budget); and (iii) increase of about Rs. 6,667 on account of Light house stores, surcharges on which were not contemplated when framing the budget estimate.					
H. 2.—Surcharges on Stores supplied to Provincial Governments, Local Funds, Indian states, etc. . . . .	—1,17,000	—1,33,347	—16,347	—9,000	—7,347
Increase (after allowing for the transfer to subhead H. 1 of recoveries on account of Security Printing Stores) was mainly on stores supplied to the Governments of Madras, Bombay and Burma.					
H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. . . . .	—2,00,000	—2,64,880	—64,880	—26,000	—38,880
The higher cost of the High Commissioner's establishment consequent upon the extra expenditure connected with the India House, resulting in increased recoveries from Provincial Governments, were not fully allowed for in the budget.					
H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department . . . . .	—1,51,000	—1,79,600	—28,600	—13,000	—15,600

See H. 3.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Miscellaneous Civil Charges :</b>					
<b>I. 1.—Leave salary, etc. of Indian Establishments</b>					
Non-voted O. 26,50,000	} 27,00,000	27,96,307	+6,307	..	+6,307
S. (a) 1,40,000					
Allowance made in the grant for unforeseen payments during the second half of the year, based on the figures for actual expenditure in the corresponding periods of previous years, was not sufficient. Excess over the grant was accounted for by new accounts opened late in March.					
Voted . . . . .	5,60,000	5,64,772	—4,228	..	—4,22
<b>I. 2.—Allowance and fees to Scholars and Probationers . . . . .</b>					
	97,000	95,720	—1,280	..	—1,280
<b>I. 3.—Expenditure in connection with appointments to the Indian Services .</b>					
Non-voted O. . . . .	} 3,000	2,907	—93	..	—93
S. (a) 3,000					
Voted . . . . .	17,000	8,132	—8,868	—4,000	—4,853
Mainly payments carried forward in connection with certain recruitments not contemplated. In addition expenditure connected with certain recruitments, amounting to Rs. 2,867, allowed for under this head has been appropriated under grant No. 46 in accordance with instructions received from Government after the close of the year.					
<b>I. 4. Payments to Imperial Airways, Ltd. for Karachi-Delhi Air Service . . . . .</b>					
	..	1,19,000	+1,19,000	+1,19,000	..
Expenditure incurred under an agreement executed during the year, not provided for in the budget.					
<b>I. 5.—Stationery and Printing :</b>					
<b>(i) Stationery and Printing and book binding Charges . . . . .</b>					
	80,000	61,227	—18,773	—8,000	—10,773
Saving largely due to carry over of liabilities in respect of printing work done by the Stationery office, and partly to postponement of expenditure due to delay in occupation of India House.					
<b>(ii) Leave salaries, etc.</b>					
Non-voted O. 13,000	} 14,000	13,800	—200	..	—200
S. (a) 1,000					
Voted . . . . .	32,000	33,520	+1,520	+3,000	—1,480

Excess due to expenditure in connection with an additional scholarship, and payment of arrears of leave pay of an officer authorised after the budget was framed was partly covered by saving in leave expenditure.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—Central Civil Charges, etc. — <i>concl'd.</i></b>					
I. 7.—Grants-in-aid . . .	12,000	37,347	+25,347	+27,000	—1,653
A special grant of Rs. 26,667 was sanctioned during the year.					
I. 8.—Unforeseen Charges <i>Non-voted</i> . . .		187	+187	..	+187
Travelling expenses, etc., of an Officer attending a conference at Geneva. Provision for unforeseen expenditure of this nature was made under "Voted" but the duty was undertaken in this case by a Non-voted Officer.					
Voted . . .	3,000	1,627	—1,373	—1,000	—373
Contingent provision not fully utilised.					
I. 9.—Other Charges . . .	83,000	27,280	—55,720	—28,000	—27,720
This subhead embraces several expenditure heads, which are given below with details:—					
			Grant.	Expenditure.	
			Rs.	Rs.	
(a) Books and Periodicals . . .			4,000	3,160	
(b) Cost of books published in England . . .			52,000	8,333	
(c) Relief and Repatriation . . .			27,000	15,787	
Total . . .			83,000	27,280	
(a) The grant was a rounded figure; (b) work was not sufficiently advanced to permit of payment within the year in the following cases for which provision was made in the budget: (1) Brown and Pearson's Commercial Timbers (Rs. 22,667); (2) Imperial Gazetteer, Atlas Volume (Rs. 20,000); and (3) Catalogue of Paintings, 2nd Stein Expedition (Rs. 4,700). On the other hand a sum of Rs. 4,347 was expended on account of the Arabic History of Gujarat, Volume III and Index, of which no information was available when the budget was framed; (c) decline in payments connected with maintenance and repatriation of destitute Indian seamen continued this year.					
Deduct—Receipt from sale of Maps . . .	—3,000	..	+3,000	+3,000	..
The arrangement to treat these receipts as Revenue was introduced after the budget was proposed.					
Exchange					
Non-voted O. . .	..				
S. (a) 29,000		29,000	34,598	+5,598	..
The provision based on progress of actuals proved some what inadequate.					
Voted . . .	..	41,623	+41,623	..	+41,623
The expenditure was foreseen when revised estimate was framed. In view of the persistent overbudgeting under the Grant it was decided by the Finance Department not to obtain any additional grant from the Legislative Assembly.					
Totals { Non-voted . . .	41,38,000	41,43,581	+5,581	..	+5,581
{ Voted . . .	Gross . . .	66,85,000	66,43,852	—41,148	+77,000
	Deductions . . .	—13,95,000	—15,75,654	—1,80,654	—1,14,000
	Net . . .	52,90,000	50,68,198	—2,21,802	—37,000
					—1,84,802

(a) Sanctioned on 19th March

ECCLESIASTICAL (*All non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Major Head "23—Ecclesiastical."</b>					
<b>A.—Ecclesiastical Establishment—</b>					
<i>Church of England :</i>					
<b>A. 1.—Stipends of Bishops :</b>					
O. 1,16,880	99,880	99,857	—23	..	—23
S. (a) —17,000					
<b>A. 2.—Pay of Chaplains, etc.</b>					
Madras . . .	90,260	94,507	+4,247	+3,039	+1,158
Fewer chaplains were on leave out of India than was originally anticipated. The final excess was due to special pay granted to the Archdeacon for additional duties. See Comments.					
<b>A. 3.—Pay of Chaplains, etc.,</b>					
<i>Bombay :</i>					
O. 1,57,916	1,82,916	1,76,766	—6,150	..	—6,150
S. (b) —5,000					
More chaplains were on leave out of India.					
<b>A. 4.—Pay of Chaplains, etc.,</b>					
<i>Bengal</i>					
O. 75,600	80,936	82,229	+1,293	+1,304	—11
S. (c) 5,336					
Leave salary was drawn by a Chaplain in India throughout the year.					
<b>A. 5.—Pay of Chaplains, etc.,</b>					
<i>United Provinces :</i>					
O. 1,86,200	1,80,761	1,80,440	—321	..	—321
S. (a)—5,439					

(a) Sanctioned on 24th February.

(b) Sanctioned as follows :—24th February—Rs. 1,060 ; 15th March,—Rs. 1,333 ; 22nd March—Rs. 2,514.

(c) Sanctioned on 15th March.



Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation, adjusted withdrawal + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Ecclesiastical Establishment—</b>					
<i>Church of England :—contd.</i>					
<i>A. 6.—Pay of Chaplains, etc.,</i>					
<i>Punjab :</i>					
<i>O. 1,42,625</i>	1,45,685	1,62,193	+ 16,508	+ 10,437	+ 6,071
<i>S. (a) 3,060</i>					
No provision was made in the original budget for additional chaplains employed in the Lahore Diocese as it was not known whether their services would be available during the year. Excess over the modified appropriation is due to transfer of Junior officers and their replacement by senior ones. See Comments.					
<i>A. 7.—Pay of Chaplains, etc.,</i>					
<i>Burma</i>	50,530	50,017	—513	..	—513
<i>A. 8.—Pay of Chaplains, etc.,</i>					
<i>Bihar and Orissa</i>					
<i>O. 22,000</i>	17,395	17,398	+3	..	+3
<i>S. (b) 4,605</i>					
<i>A. 9.—Pay of Chaplains, etc.,</i>					
<i>Central Provinces</i>					
<i>O. 54,400</i>	52,300	49,749	—2,551	..	—2,551
<i>S. (c) 2,100</i>					
<i>A. 10.—Pay of Chaplains, etc.,</i>					
<i>elsewhere</i>					
<i>O. 47,200</i>	47,160	53,498	+ 6,338	+ 7,300	—962
<i>S. (d) 40</i>					
<i>A. 11.—Pay of Establishments</i>					
<i>O. 85,081</i>	85,681	84,852	—829	—402	—427
<i>S. (e) 600</i>					
<i>A. 12.—Allowances, Honoraria, etc.,</i>					
<i>O. 2,58,481</i>	2,55,987	2,48,816	—7,171	—16,171	+ 9,060
<i>S. (f) 17,516</i>					

Mainly in Madras under "cost of passages." The final excess occurred in Bombay due to heavy expenditure on travelling allowance. The excess in Bombay was enhanced to Rs. 9,324 due to reappropriations amounting to Rs. 2,667 from the sub-head between the dates 5th August to 20th March. See Comments.

(a) Sanctioned on 25th February.

(b) Sanctioned on 24th February.

(c) Sanctioned on 6th December.

(d) Sanctioned on 22nd March.

(e) Sanctioned as follows:—24th February, Rs. 393; 15th March, Rs. 144; 26th March (communicated on 3rd April 1920), Rs. 63.

(f) Sanctioned as follows:—24th February, Rs. 16,320; 11th March, —Rs. 684; 15th March, —Rs. 300; 25th March (communicated on 3rd April), Rs. 190; 31st March (communicated on 17th April), Rs. 2,000.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Ecclesiastical Establishments—</b>					
<i>Church of England :—concd.</i>					
<i>A. 13.—Supplies and Services and Contingencies</i>					
<i>O.</i> 85,701	87,832	86,672	-1,160	+677	-1,837
<i>S. (a)</i> 2,131					
<i>A. 14.—Grants-in-aid :</i>					
<i>A. 14 (1).—In lieu of Chaplains reduced</i>					
<i>O.</i> 1,53,600	1,53,347	1,53,000	-347	..	-347
<i>S. (b)</i> -253					
<i>A. 14 (2).—In lieu of Allowance to clergymen of the additional Clergy Society</i>	2,00,000	2,00,000	..	..	..
<i>A. 14 (3).—Other Grants-in-aid</i>	8,200	8,400	+200	+200	—
<b>B.—Ecclesiastical Establishments—</b>					
<i>Church of Scotland :</i>					
<i>B. 1.—Pay of Chaplains, etc</i>					
<i>O.</i> 86,107	82,107	73,918	-8,189	-4,344	-3,845
<i>S. (c)</i> -4,000					
<i>B. 2.—Pay of Establishments</i>	10,152	11,639	+1,487	+1,590	-103
Due to transfer to this subhead under orders of Government of certain allowances provided for under B. 3.					
<i>B. 3.—Other Charges</i>					
<i>O.</i> 55,374	52,092	45,606	-6,486	-4,980	-1,500
<i>S. (d)</i> -3,282					
See B. 2.					
Mainly due to less touring and also to saving in the provision for cost of passages house rent and other allowances					
<b>C.—Ecclesiastical Establishments—</b>					
<i>Church of Rome</i>					
<i>O.</i> 34,430	35,094	34,585	-509	+207	-716
<i>S. (c)</i> 664					
<b>D.—Cemetery Establishments :</b>					
<i>D. 1.—Grants-in-aid</i>	3,050	4,289	+1,239	+1,239	..
A special grant was made to the Christian Burial Board in Bombay.					

(a) Sanctioned as follows.—24th February, Rs. 1,795; 15th March, Rs. 12; 10th March, Rs. 324.

(b) Sanctioned on 25th March (communicated on 3rd April 1930).

(c) Sanctioned on 15th March.

(d) Sanctioned as follows.—on 24th February, Rs. 3,718; 25th February, —Rs. 3,060; 19th March, —Rs. 324; 22nd March, —Rs. 1,816; 31st March, communicated on 17th April 1930, —Rs. 2,090.

(e) Sanctioned on 11th March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>D.—Cemetery Establishments—concl'd.</i>					
<i>D. 2.—Pay of Establishments</i>					
O. 49,176 } S. (a) 194 }	49,370	49,547	+177	+518	—341
<i>D. 3.—Other charges</i>					
O. 56,417 } S. (b) 579 }	56,996	55,513	—1,483	+263	—1,751
<i>E.—Miscellaneous Ecclesiastical Charges :</i>					
<i>E. 1.—Grants-in-aid</i>					
O. 425 } S. (c) 15,264 }	15,689	3,743	—11,946	—125	—11,821
The supplementary appropriation of Rs. 11,820 for the Punjab remained unutilized owing to late receipt of orders in the Audit Office.					
<i>E. 2.—Other Charges</i>	26,375	26,084	—291	—4	—287
<i>F.—Works</i>					
O. 72,869 } S. (b) 3,895 }	76,755	65,056	—11,699	—797	—10,902
Due to (i) certain special grants having not been drawn before the end of the year (Rs. 2,500) and (ii) curtailment of expenditure on repairs (Rs. 6,400) in the Punjab. Smaller expenditure was incurred in the United Provinces on maintenance and repairs (Rs. 2,800).					
<i>H.—Expenditure in England :</i>					
<i>H. 1.—Leave and Deputation</i>					
Salaries	4,00,000	3,84,976	—15,024	..	—15,024
Expenditure continues to show a tendency to decrease.					

(a) Sanctioned as follows :—21st February, Rs. 50; 15th March, Rs. 144.

(b) Sanctioned on 24th February.

(c) Do. as follows :—6th December, Rs. 2,100; 24th February, Rs. 1,344; 11th March Rs. 11,820.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

*H. 2.—Other Charges*

O. \$73,000	} 4,53,000	4,37,756	—15,244	..	—15,244
S. (a) —20,000					

See H. 1

*I.—Loss or Gain by Exchange*

O. ..	} 6,600	6,683	+83	..	+83
S. (b) 6,000					
Total	30,06,150	29,47,789	—58,361	..	—58,361

## IMPORTANT COMMENTS.

*Faulty administration of Grant.*

The final excesses under the following Sub-heads indicate defective control of expenditure apparently resulting from imperfect knowledge of the liabilities which would eventually be brought to account before the close of the year:—

Sub-heads.	Final appropriation.	Excess or saving.	Net modification.	Final variation.
	Rs.	Rs.	Rs.	Rs.
A. 2.—Pay of chaplains, etc., Madras	90,260	+4,247	+3,089	+1,158
A. 6.—Pay of chaplains, etc., Punjab	1,45,685	+16,508	+10,437	+6,071
A. 12.—Allowances Honoraria, etc.	2,55,987	—7,171	—16,171	+9,000

*General.*

The total saving under the Appropriation in 1929-30 represents 1·9 per cent. of the final appropriation, against 1·6 per cent. in the previous year.

(a) Sanctioned as follows:—11th March —Rs. 18,420; 22nd March —Rs. 1,580.

(b) Sanctioned on 11th March.

*Sanction to reappropriation.*

2. Certain modifications (a few instances of which are given below) were actually sanctioned by the Commerce Department under their own powers and were communicated by that Department to the subordinate controlling authorities :—

Date of sanction by the Commerce Department.	Date of communication to Audit officers by the Finance Department.	Subheads affected.	Amount.
			Rs.
28th March 1930 . . . .	3rd April 1930 . . . .	{ A 14(1)	—253
		{ A 11	+63
		{ A 12	+190
31st March 1930 . . . .	17th April 1930 . . . .	{ B 3	—2,000
		{ A 12	+2000

These orders were, however, communicated to Audit through the Government of India, Finance Department and thus came to be treated by some Accounts officers as supplementary appropriations, although they were really reappropriations sanctioned by the Executive within the year.

Under the existing practice the dates on which the modifications are actually sanctioned or communicated to Audit by the Government of India, Finance Department are to be treated as the dates of sanction to the supplementary appropriations mentioned in the foot-notes in the Appropriation Accounts. The orders of the Finance Department in the cases mentioned above were communicated after the close of the year, although they were actually sanctioned by the competent authority before the close of the financial year.

To secure uniformity in the way in which these reappropriations are exhibited in the Appropriation Accounts it appears desirable to discontinue, if possible, the present practice whereby the Finance Department communicates to audit the sanctions accorded by the Commerce Department under their own powers.

## POLITICAL\* (All non-voted).

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapprop- riation, un- withdrawal adjusted or surrender, + or —.	Remainder
-----------	-------------------------	------------------------	---------------------	--	-----------

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## MAJOR HEAD "29—POLITICAL."

## Account I.—Political Agents :

Gross . . . . .	36,81,133	35,74,518	—1,06,615	+6,393	—1,13,008
Deductions . . . . .	—67,356	—71,029	—3,673	+93	—3,766
Net . . . . .	36,13,777	35,03,489	—1,10,288	+6,486	—1,16,774

Account II.—Other Expenditure Heads	49,37,079	48,79,435	—57,644	—6,485	—51,153
-------------------------------------	-----------	-----------	---------	--------	---------

Account III.—Expenditure in England and Exchange . . . . .	13,73,800	14,98,749	+1,24,949	..	+1,24,949
---	-----------	-----------	-----------	----	-----------

Totals .	Gross . . . . .	99,92,012	99,52,702	—39,310	—93	—39,217
	Deductions . . . . .	—67,356	—71,029	—3,673	+93	—3,766
	Net . . . . .	99,24,656	98,81,673	—42,983	..	—42,983



## ACCOUNT I.—POLITICAL AGENTS.

Major Head and Subhead.	Final Appre- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Aden :</b>					
<i>B. 1.—Pay of Officers</i>					
O. ..	1,34,200	1,42,333	+8,633	+5,500	+133
S. (a) 1,34,200					
Due mainly to a moiety of the pay of the Resident from 16th July 1928 to 30th November 1928 having been passed on by the Colonial Officer for adjustment on the Indian books in the accounts for 1929-30 and extra expenditure on leave salary.					
<i>B. 2.—Pay of Establishments</i>					
O. ..	1,26,600	1,15,743	—10,857	—8,500	—2,357
S. (a) 1,25,600					
<i>B. 3.—Allowances, Honoraria, etc.</i>					
O. ..	41,100	39,652	—1,448	..	—1,448
S. (a) 41,100					
<i>B. 4.—Supplies and Services</i>					
O. ..	27,700	27,414	—286	..	—286
S. (a) 27,700					
<i>B. 5.—Contingencies</i>					
O. ..	60,500	38,137	—22,363	..	—22,363
S. (a) 60,500					
Due (i) to non-utilisation of the provision for Residency furniture, the expenditure having finally remained on the English books (Rs. 13,000) and (ii) to smaller expenditure on several items of contingencies (Rs. 9,000). See Notes.					
<i>B. 6.—Grants-in-aid, contributions, etc.</i>					
O. ..	12,400	28,963	—3,437	..	—3,437
S. (a) 32,400					
Due to non-drawal of the balance of grant-in-aid by the School Authorities in Aden.					
<i>B. 7.—Establishment charges paid to Provincial Governments, etc.</i>					
O. ..	34,500	28,444	—6,056	..	—6,056
S. (a) 34,500					
Represents smaller expenditure on contribution for telephone charges as it was subsequently decided that a major portion of the expenditure for which an appropriation of Rs. 8,100 was sanctioned should be borne by other Governments, Departments, etc.					

(a) Sanctioned on 19th December.

## ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, un- withdrawal or surrender.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Other Agencies and Residencies :</i>					
<i>C. 1.—Pay of Officers :</i>					
<i>O.</i> 11,62,823	11,67,736	11,59,961	—7,785	+12,832	—20,617
<i>S.</i> (b) 4,908					
<i>C. 2.—Pay of Establishments :</i>					
<i>O.</i> 7,35,015	7,36,739	7,04,312	—32,326	—19,405	—19,921
<i>S.</i> (c) 1,724					

The principal savings were in Bombay (Rs. 4,859) and in the Punjab (Rs. 19,671).

The saving in Bombay was mainly due to vacancies and that in the Punjab was partly due to vacancies and partly to (i) erroneous provision under this subhead instead of under Subhead C. 1. (Rs. 4,752) and (ii) smaller expenditure on account of decrease in the number of probationers sent for training and deputation of some for a shorter period than originally provided for (Rs. 4,920).

*C. 3.—Allowances, Honoraria, etc. :*

<i>O.</i> 3,75,863	4,02,999	3,79,917	—23,073	+16,257	—39,330
<i>S.</i> (d) 24,127					

Due to savings mainly in Bombay (Rs. 10,295) on account of smaller expenditure on travelling allowance and passages, and in the Punjab (Rs. 15,120) due chiefly to provision for the office allowance in Kashgar Agency having wrongly been made under this sub-head instead of under sub-head C. 7.

*C. 4.—Supplies and Services :*

<i>O.</i> 2,51,033	2,72,972	2,56,288	—16,684	—3,095	—5,589
<i>S.</i> (e) 21,939					

Mainly to saving of Rs. 23,000 (roundly) in the Gyantse Trade Agency (Tibet) due to smaller expenditure on the maintenance of Dak and Telegraph lines.

<i>C. 5.—Secret Expenditure</i>	16,850	17,624	+774	+1,495	—721
---------------------------------	--------	--------	------	--------	------

Due mainly to more expenditure in the Sikkim and Bhutan Agency (Rs. 1,791) than originally estimated.

<i>C. 6.—Compensations</i>	1,000	..	—1,000	—550	—150
----------------------------	-------	----	--------	------	------

No necessity arose for the payment as the rate of dollar and kran exchange remained at par and some times above par during the year.

(b) Sanctioned as follows :—14th August, Rs. 6,500; 31st December, Rs. 6,200; 4th January Rs. 5,400; 7th January—Rs. 1,200; 10th January, Rs. 945; 17th January, Rs. 3,695; 21st January, Rs. 2,945; 24th January—Rs. 22,750; 25th January, Rs. 6,159; 31st January, Rs. 17,504; 3rd February—Rs. 6,100; 4th February—Rs. 13,000; 6th February—Rs. 2,000; 7th February, Rs. 6,320; 14th February—Rs. 6,000; 15th February—Rs. 1,788; 20th February—Rs. 5,400; 25th February, Rs. 12,622; 11th March—Rs. 2,976; 13th March—Rs. 610; 21st March, Rs. 2,482.

(c) Sanctioned as follows :—3rd January, Rs. 357; 10th January, Rs. 1,437; 28th January, Rs. 900; 6th February—Rs. 100; 7th February—Rs. 600; 27th March—Rs. 20; 28th March—Rs. 50; 31st March—Rs. 300.

(d) Sanctioned as follows :—14th August, Rs. 3,300; 4th January—Rs. 39; 7th January Rs. 304; 10th January Rs. 2,356; 17th January, Rs. 1,480; 24th January, Rs. 278; 21st January Rs. 1,300; 25th January, Rs. 498; 31st January, Rs. 1,376; 15th February, Rs. 394; 14th February, Rs. 5,000; 18th February, Rs. 1,006; 5th March, Rs. 2,200; 11th March, Rs. 3,882; 28th March—Rs. 241 and 29th March, Rs. 1,285.

(e) Sanctioned as follows :—3rd January—Rs. 357; 28th January, Rs. 4,000; 7th February—Rs. 490; 5th March, Rs. 1,330; 11th March, Rs. 2,717; 19th March, Rs. 2,000; 21st March, Rs. 80; 28th March, Rs. 12,223; 31st March Rs. 340.



## ACCOUNT I.—POLITICAL AGENTS—concl'd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, withdrawal adjusted or surrender. + or —	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>C.—Other Agencies and Residencies— concl'd.</i>					
<i>C. 7.—Contingencies :</i>					
<i>O.</i> 2,88,837	3,04,283	3,23,547	+19,264	+2,341	+16,923
<i>S. (f) 15,446</i>					

The principal excess occurred in the Punjab (Rs. 16,756) due to (i) wrong provision for office allowance under Sub-head C. 3. Also certain articles of furniture were purchased for the Honourable the Agent to the Governor-General, Punjab States. The above two factors contributed to an excess to the extent of Rs. 10,333 remaining uncovered in the Punjab Circle. See Notes.

*C. 8.—Grants-in-aid, contributions,  
etc.*

<i>O.</i> 14,250	39,682	42,042	+2,360	+1,818	+542
<i>S. (g) 25,432</i>					

Due mainly to excesses in (i) Madras (Rs. 1,169) on account of adjustment of contribution for passage (Rs. 1,100) in the final accounts of the year, in (ii) the United Provinces (Rs. 502) being payment of passage contribution to the Military Department for officers under training and in (iii) Burma (Rs. 492) due to adjustment of arrears of passage contribution.

*C. 10.—Establishment Charges  
paid to Provincial Gov-  
ernments, etc.*

<i>O.</i> 2,66,062	2,81,881	2,69,645	—12,336	..	—12,336
<i>S. (h) 15,819</i>					

The saving occurred in Bombay, the central Government's share representing one-fourth of the cost of the Panch Mahals and Rewankantha combined police having been less than anticipated due to smaller expenditure incurred by the Provincial Government on the combined police.

*D.—Deduct—Charges recovered from  
other Governments, Indian States,  
Local Funds, etc.*

—67,356	—71,029	—3,673	+93	—3,766
---------	---------	--------	-----	--------

Chiefly due to a larger recovery in Bombay (Rs. 2,913) than estimated.

<i>Totals</i> .	<i>Gross</i> . . .	36,81,133	35,74,518	—1,06,615	+6,393	—1,13,008
	<i>Deductions</i> . . .	—67,356	—71,029	—3,673	+93	—3,766
	<i>Net</i> . . .	35,13,777	35,03,489	—1,10,288	+6,486	—1,16,774

(f) Sanctioned as follows :—14th August, Rs. 500 ; 7th January, Rs. 1,200 ; 17th January, Rs. 400 ; 28th January, Rs. 4,000 ; 31st January, Rs. 2,164 ; 6th February, Rs. 6,200 ; 6th March, Rs. 197 ; 11th March, Rs. 1,025 ; 31st March, Rs. 40.

(g) Sanctioned as follows :—17th January, Rs. 5,000 ; 31st January, Rs. 13,550 ; 3rd February, Rs. 6,100 ; 16th February, Rs. 782.

(h) Sanctioned on 20th February.



## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Charges on North-West Frontier— Allowances to Tribes (Dera Ghazi Khan)</i>	13,000	13,070	+70	..	+70
<i>B.—Charges on North-East Frontier : Assam :</i>					
<i>B. 1.—Administration         charges.</i>					
<i>O.</i> 1,15,400	1,10,800	1,05,251	-5,549	-600	-4,949
<i>S. (a) —4,000</i>					

Due to non-purchase of an elephant for a Political Officer (Rs. 3,400) and smaller expenditure in cold weather touring (Rs. 1,500) than anticipated

<i>B. 2.—Medical and Steam Launch Establishments</i>	1,900	1,882	-18	..	-18
<i>C.—Charges on account of Diplomatic and Consular Services in Persia :</i>					
<i>C. 1.—Pay of Officers :</i>					
<i>O.</i> 3,21,000	3,31,205	3,31,658	-2,547	+865	-3,412
<i>S. (b) 13,905</i>					
<i>C. 2.—Pay of Establishments :</i>					
<i>O.</i> 1,60,700	1,55,696	1,51,814	-6,782	-2,995	-3,787
<i>S. (c) —2,104</i>					

Due mainly to decreased expenditure in the estimates of the Persian Legation (Rs. 3,483) on account of reduction in establishment and in the Duzdap Consulate (Rs. 1,571) owing partly to the post of the Persian Mirza not being filled in and partly to the late enlistment of the men for the Vice Consulate Guard.

*C. 3.—Allowances, Honoraria, etc. :*

<i>O.</i> 74,400	1,01,297	1,12,733	+11,436	+10,767	+669
<i>S. (d) 26,897</i>					

Important excesses occurred in the Bushire Residency (Rs. 7,200) and in the Ahwas Consulate (Rs. 2,400) which were due mainly to under-estimation and also to a debit for cost of passages of an officer and his family, which was not provided in the Bushire estimates.

- (a) Sanctioned on 24th December—Rs. 1,500; 7th February—Rs. 2,800.  
 (b) Sanctioned as follows—7th August—Rs. 2,000; 31st January, Rs. 3,150; 4th February, Rs. 232; 6th February, Rs. 14,703; 1st March—Rs. 2,500.  
 (c) Sanctioned as follows—31st December—Rs. 5,000; 6th February, Rs. 830; 14th February—Rs. 1,400; 1st March, Rs. 3,400.  
 (d) Sanctioned as follows—16th November, Rs. 307; 31st December, Rs. 2,000; 4th January, Rs. 1,000; 31st January, Rs. 920; 6th February, Rs. 10,400; 1st March, Rs. 1,765; 14th March, Rs. 2,450.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropri- ation, withdrawal or surrender.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>C.—Charges on account of Diplomatic and Consular Services in Persia—contd.</i>					
<i>C. 4.—Supplies and Services :</i>					
<i>O.</i> 27,100	36,760	37,268	+508	+2,847	—2,339
<i>S. (e)</i> 9,660					
<i>C. 5.—Secret Expenditure</i>	1,000	1,000	..	..	..
<i>C. 6.—Compensations</i>					
<i>O.</i> 11,000	8,638	650	—7,938	—7,838	—160
<i>S. (f)</i> —2,362					
The expenditure of Rs. 650 was incurred in the Bushire Residency. The large saving was due to the reasons stated under Sub-head C. 6 (Account I).					
<i>C. 7.—Contingencies :</i>					
<i>O.</i> 2,21,700	2,44,870	2,71,913	+27,043	+35,188	—8,145
<i>S. (g)</i> 23,170					
The principal excess was in Bushire (Rs. 26,500) and was due to the disturbed condition of Nejd and consequent increase in telegraphic correspondence, and inadequacy of grant under office allowance.					
<i>C. 8.—Grants-in-aid, contributions, etc.</i>					
<i>O.</i> 3,900	4,250	3,922	—328	—478	+150
<i>S. (h)</i> 350					
<i>C. 9.—Works :</i>					
<i>O.</i> ..	4,720	7,769	+3,049	+3,100	—51
<i>S. (i)</i> 4,720					

Due mainly to unforeseen and urgent repairs done to the Kuwait Agency (Rs. 1,800) and to an expenditure of Rs. 1,240 in the Shiraz Consulate.

*D.—Other Diplomatic charges :**D. 1.—Pay of Diplomatic Officers :*

<i>O.</i> 1,50,800	46,720	41,993	—4,727	..	—4,727
<i>S. (j)</i> —1,04,050					

The Kabul Legation having been temporarily withdrawn no accurate estimate of the probable requirements could be made. The original appropriation was modified from time to time generally with reference to the progress of expenditure as booked in the Account Office.

(e) Sanctioned as follows :—7th August, Rs. 2,000 ; 4th January, Rs. 910 ; 6th February, Rs. 4,350 ; 14th February, Rs. 900 ; 1st March, Rs. 5,738 ; 24th March—Rs. 4,238.

(f) Sanctioned as follows :—16th November—Rs. 332 4th January—Rs. 1,000 ; 14th February—Rs. 1,000.

(g) Sanctioned as follows :—31st December Rs. 2,000 ; 6th February, Rs. 22,470 ; 14th February—Rs. 1,300.

(h) Sanctioned on 14th February.

(i) Sanctioned on 7th February.

(j) Sanctioned on 15th February, Rs. 1,020 ; 6th March—Rs. 1,06,000.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Other Diplomatic charges—concl.</i>					
<i>D. 2.—Pay of Establishments :</i>					
O. 88,900	44,300	42,977	—1,323	—	—1,323
S. (k) —44,600					
<i>D. 3.—Allowances, Honoraria, etc.</i>					
O. 38,200	38,980	36,687	—2,293	—	—2,293
S. (l) 780					
<i>See D. 1.</i>					
<i>D. 4.—Supplies and Services :</i>					
O. 1,21,900	55,662	59,695	+4,026	—	+4,026
S. (m) —66,231					
<i>See D. 1.</i>					
<i>D. 5.—Contingencies :</i>					
O. 1,17,600	59,600	47,126	—3,474	—600	—2,874
S. (n) —67,000					
<i>See D. 1.</i>					
<i>D. 6.—Grants-in-aid, contribu- tions, etc. :</i>					
O. 600	69,728	71,272	+1,544	+600	+944
S. (o) 69,128					
<i>See D. 1.</i>					
<i>E.—Political Subsidies :</i>					
<i>E. 1.—Muskat Subsidy . . .</i>	1,86,400	1,86,400	..	..	..
<i>E. 2.—Bhutan Durbar Subsi- dy . . .</i>	1,00,000	1,00,000	..	..	..
<i>E. 3.—Other Subsidies . . .</i>	20,600	22,800	+2,200	+2,200	..

The excess relates to the Punjab. Due to the payment under orders of the Government of India of the Kashmir Government's share of increased Subsidies to Chiefs and Governors.

(k) Sanctioned on 15th February, Rs. 400 ; 17th March —Rs. 45,000.

(l) Sanctioned on 15th February.

(m) Sanctioned on 14th August—Rs. 10,300 ; 26th October—Rs. 5,166 ; 17th March—Rs. 60,763.

(n) Sanctioned on 32nd February, Rs. 2,000 ; 17th March—Rs. 69,000.

(o) Sanctioned as follows :—21st January, Rs. 1,004 ; 6th March, Rs. 35,750 ; 17th March, Rs. 32,314.



## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Entertainment Charges :</i>					
<i>O.</i> 36,505 }	35,144	41,234	+6,140	+5,660	+471
<i>S. (p)</i> —1,361 }					
Due mainly to increased expenditure in the Sikkim and Bhutan Agency not originally anticipated (Rs. 5,900).					
<i>G.—Refugees and State Prisoners :</i>					
<i>G. 1.—Charges in connection with the Late Ex-Amir of Afghanistan :</i>					
<i>G. 1. (1).—Pay of Establishments . . . . .</i>	2,904	1,305	—1,099	—1,000	—99
The saving occurred in the United Provinces. Due to the deputation of the political tahsildar to Burma with the Sardars deported.					
<i>G. 1. (2).—Allowances, Honorary, etc. . . . .</i>					
<i>O.</i> 29,965 }	39,965	29,389	—1,576	+3,000	—4,576
<i>S. (q)</i> 1,000 }					
The final saving is due to payment of the travelling expenses for the return journey of the sardars from Burma having been made in Burma instead of in the United Provinces where the expenditure was provided for.					
<i>G. 1. (3).—Contingencies . . . . .</i>	2,200	1,332	—868	..	—868
Relates to the United Provinces. Due to the deportation of certain Afghan Sardars to Burma.					
<i>G. 2.—Charges in connection with the late Ayub Khan.</i>	36,377	36,207	—170	..	—170
<i>G. 3.—Kabul Refugees and State Prisoners :</i>					
<i>O.</i> 75,425 }	79,035	80,082	+1,047	+3,602	—2,555
<i>S. (r)</i> 3,610 }					

Mainly due to excess in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 3,602) representing charges in connection with the repatriation of certain Afghan Sardars from Burma which could not be provided in the original Budget for want of information.

(p) Sanctioned as follows :—17th March—Rs. 5,000 ; 19th March, Rs. 1,000 ; 20th March, Rs. 2,000.  
(q) Sanctioned on 4th February  
(r) Sanctioned as follows :—4th February, Rs. 10,000 ; 13th March, Rs. 610 ; 28th March—Rs. 7,000.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted +or—
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Refugees and State Prisoners— <i>concl.</i>					
G. 4.—Other Refugees and State Prisoners :					
O. 1,54,135 }	2,05,244	2,07,762	+4,518	+10,453	—5,940
S. (s) 49,169 }					
Mainly due to excess in Burma owing to certain Afghan Sardars deported to that Province.					
H.—Special Political Expenditure :					
H. 1.—Presents to the Government of Nepal . . . . .	10,00,000	10,00,000	..	..	..
H. 2.—Other Expenditure . . . . .	..	5,000	+5,000	+5,000	..
Represents compensation to the victims of the Tamb incident in the Bushire Residency.					
J.—Charges for Organising Indian State Forces :					
J. 1.—Pay of Officers :					
O. 4,40,000 }	3,94,500	3,94,439	—61	+360	—411
S. (t) 45,500 }					
J. 2.—Pay of Establishments . . . . .	51,300	51,457	+157	..	+157
J. 3.—Allowances, Honoraria, etc. :					
O. 1,03,600 }	1,04,100	98,937	—6,063	—950	—5,113
S. (u) 500 }					
Due to less touring. The balance of the saving, it is stated, was kept in hand to meet book debits in connection with the Military Adviser-in-Chief's tourist car most of which are generally received after the close of the financial year.					
J. 4.—Contingencies					
O. 33,400 }	31,400	28,538	—2,862	..	—2,862
S. (v) —2,000 }					
The provision for the purchase of books and publications was not wholly utilised.					

(s) Sanctioned as follows :—28th December, Rs. 1,800; 14th January, Rs. 2,600; 24th January, Rs. 42,600; 4th February, Rs. 2,000; 27th March, Rs. 30.

(t) Sanctioned as follows :—7th January, —Rs. 304; 10th January, —Rs. 4,168; 14th January, —Rs. 2,689; 17th January, —Rs. 1,003; 21st January, —Rs. 7,864; 25th January, —Rs. 3,657; 28th January, —Rs. 9,500; 29th January, —Rs. 2,300; 7th February, —Rs. 4,120; 10th February, —Rs. 304; 25th February, —Rs. 122; 1st March, —Rs. 9,469.

(u) Sanctioned on 21st January, Rs. 5,500; 11th March, —Rs. 5,000.

(v) Sanctioned on 11th March, —Rs. 715; 29th March, —Rs. 1,285.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—Charges for Organising Indian State forces—concl'd.</i>					
<i>J. 5.—Charges in connection with the school for senior offi- cers :</i>					
<i>J. 5. (1).—Pay of Officers</i> .					
<i>J. 5. (2).—Pay of Establish- ments</i> .		4,000	3,416	—584	..
<i>J. 5. (3).—Other Charges</i> .					—584
Due to less expenditure than anticipated.					
<i>J. 6.—Grants-in-aid, Contribu- tions, etc.</i> .	15,000	14,953	—47	+600	—647
<i>E.—Works</i>					
<i>O.</i> 4,05,900					
<i>S.</i> (w) —90,276		3,15,624	2,99,239	—16,385	—17,273
					+588

Important savings occurred in India circle (Rs. 8,135) and in the Punjab (Rs. 6,397). The saving in India circle was partly due to less expenditure in Gwalior (Rs. 2,570) and in Bangalore (Rs. 2,660), and partly to the provision made in the Kuwait Residency (Rs. 1,100) and in the Shiraz Consulate (Rs. 2,000) having remained unutilised. The saving in the Punjab was due to late commencement of works for the "Punjab States Agency."

See also Notes.

*L.—Miscellaneous :**L. 1.—Malwa Bhil Corps :**L. 1 (1).—Pay of Officers*

<i>O.</i> 15,700					
<i>S. (x) —1,200</i>		14,500	14,460	—40	..
					—40

(w) Sanctioned as follows :—31st December, —Rs. 9,976 ; 4th January, —Rs. 6,371 ; 17th January, —Rs. 10,231 ; 25th January, —Rs. 3,000 ; 29th January, —Rs. 7,590 ; 31st January, Rs. 600 ; 3rd February, —Rs. 85 ; 6th February, Rs. 1,100 ; 28th February, —Rs. 12,540 ; 29th February, —Rs. 291 ; 11th March, —Rs. 1,872 ; 17th March, —Rs. 40,000.

(x) Sanctioned on 11th March.



## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>L.—Miscellaneous—contd.</i>					
<i>L. 1. Malwa Bhil Corps—contd.</i>					
<i>L. 1 (2).—Pay of Establish- ments . . . . .</i>	60,600	57,744	—2,856	..	—2,856
<i>L. 1 (3).—Grain Compensa- tion Allowance . . . . .</i>	19,000	18,826	—174	..	—174
<i>L. 1 (4).—Other Charges</i>	23,200	21,916	—1,284	..	—1,284
The expenditure recorded under this head is of a fluctuating nature. No accurate estimate of probable requirements is, therefore, possible.					
<i>L. 2.—Mewar Bhil Corps :</i>					
<i>L. 2 (1).—Pay of Officers :</i>					
<i>O. 48,100 } . . . . .</i>	51,640	54,501	+2,861	+3,360	—499
<i>S. (y) 3,540 }</i>					
The "Lodging allowance" for which provision was originally made under L. 2 (5) was correctly debited to this head. See L. 2 (5).					
<i>L. 2 (2).—Pay of Establish- ments:</i>					
<i>O. 1,17,300 } . . . . .</i>	1,17,540	1,18,701	+1,161	+1,960	—799
<i>S. (z) 240 }</i>					
<i>L. 2 (3).—Grain Compensa- tion Allowance :</i>					
<i>O. 19,000 } . . . . .</i>	21,410	21,840	+430	+800	—370
<i>S. (A) 2,410 }</i>					
<i>L. 2 (4).—Grants-in-aid, contribu- tions, etc:</i>					
<i>O. 1,800 } . . . . .</i>	1,264	..	—1,264	—1,200	—64
<i>S. (B) —536 }</i>					
The officers for whom the provision was made were not entitled to free passage concessions.					
<i>L. 2 (5).—Other Charges :</i>					
<i>O. 43,800 } . . . . .</i>	45,750	40,618	—5,132	—4,920	—212
<i>S. (C) 1,950 }</i>					

See L. 2 (1).

(y) Sanctioned on 31st January, Rs. 3,400 ; 8th February, Rs. 140.

(z) Sanctioned on 8th February.

(A) Sanctioned on 8th February, Rs. 2,710 ; 28th March.—Rs. 300.

(B) Sanctioned on 11th March.—Rs. 456 ; 21st March.—Rs. 80.

(C) Sanctioned on 31st January, Rs. 500 ; 8th February, Rs. 1,850 ; 28th March.—Rs. 400.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, un- withdrawal adjusted or surrender. + or —.	Remainder
-------------------------	------------------------------	-----------------------------	---------------------	--	-----------

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## L.—Miscellaneous—concl'd.

L. 3.—Secret Service Expendi-  
ture of His Excellency the  
Viceroy :

O.	55,000	} 54,980	54,980	..	..	..
S.	(D) —90					

## L. 4.—Other Charges :

L. 4 (1).—Pay of Officers	..	902	+1,902	+1,900	+2
---------------------------	----	-----	--------	--------	----

The expenditure was incurred in Madras and was not provided for in the original estimates—See L. 4 (3).

L. 4 (2).—Pay of Establish-  
ments :

O.	35,150	} 36,650	41,860	+5,210	+7,338	—2,626
S.	(E) 1,500					

Mainly due to excess in Madras (Rs. 8,505)—See L. 4 (3).

## L. 4 (3).—Other Expenses :

O.	2,19,157	} 5,51,719	4,91,267	—60,452	—68,734	+8,282
S.	(F) 3,32,562					

Important saving occurred in India (Rs. 44,433) in Madras (Rs. 14,990) and in Burma (Rs. 8,400).

The saving in India was due mainly to the Political Resident in Bushire not having toured to the extent anticipated.

Taking into account the excesses under L. 4 (1) and L. 4 (2) in Madras the net saving for the three sub-heads as a whole works up to Rs. 4,583 which was partly due to postponement of the survey of the Tinnevely Travancore boundary and partly to partial utilisation of the provision for customs duty on stores.

The saving in Burma was mainly due to non-utilisation of the provision for the demarcation of the Burma China boundary (Rs. 8,000).

Total	49,37,079	48,79,435	—57,644	—6,486	—51,158
-------	-----------	-----------	---------	--------	---------

(D) Sanctioned on 22nd March.

(E) Sanctioned on 7th February.

(F) Sanctioned as follows :—29th October, Rs. 5,166 ; 31st December, Rs. 5,776 ; 17th January, Rs. 1,808 ; 3rd February, Rs. 85 ; 6th February, Rs. 12,084 ; 14th February, Rs. 14,700 ; 20th February, Rs. 3,067 ; 25th February, Rs. 4,050 ; 28th February, Rs. 291 ; 6th March, Rs. 1,06,000 ; 11th March, Rs. 5,780 ; 17th March, Rs. 1,77,451 ; 29th March, —Rs. 2,600.



## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**A.—Expenditure in England :**

*A. 1.—Leave and Deputation Salaries :*

O. 6,67,000	} 6,84,000	7,17,973	+33,973	+36,000	—2,027
S. (a) 17,000					

Total payments in each of the last three years have been below Rs. 6,80,000. Abnormally high expenditure in the second half of the year is mainly responsible for the excess.

*A. 2.—Stores :*

O. 13,000	} 20,800	9,133	—11,667	—11,000	—667
S. (b) 7,800					

Supplementary appropriation was for the cost of a second motor-car for the Resident in Mysore, against which expenditure of Rs. 7,600 was incurred. Saving of Rs. 11,467 in the original appropriation which represented contingent provision for possible demands was due to non-receipt of indents.

*A. 3.—Other Charges :*

O. 6,39,000	} 6,59,000	7,60,227	+1,01,227	—25,000	+1,26,227
S. (c) 25,000					

The excess is the net result of (i) saving in the High Commissioner's account (Rs. 26,346) and (ii) excess in the account of the Secretary of State (Rs. 1,27,573). The saving in the former case was due to the fact that the effect of the introduction of the new major head "Frontier Watch and Ward" in 1927-28 does not appear to have been fully allowed for in framing the Budget under this head. Moreover payments on account of Sterling Overseas Pay were influenced by the heavy increase in Leave Salary expenditure.

A charge for the civil share of the Aden contribution for the three years ended 1929-30, caused an excess of Rs. 1,20,000 in the latter case.

**B.—Loss or Gain by Exchange :**

O. ..	} 10,000	11,416	+1,416	..	+1,416
S. (c) 10,000					

See paragraph 48, Chapter III of the Report.

Total . . .	13,73,800	14,98,749	+1,24,949	..	+1,24,949
-------------	-----------	-----------	-----------	----	-----------

## NOTES.

*Account I.—Sub-head B. 5.*—The provision of Rs. 13,000 on account of furniture in the Indian Budget was hardly necessary when it was intended to purchase in England and so the amount should have been surrendered to Government.

*Account I.—Sub-head C. 7.*—The saving of Rs. 1,008, against the original appropriation of Rs. 21,810 in Burma, was converted into an excess of Rs. 1,042 by the reduction sanctioned in March 1930.

*Account II.—Sub-head K.*—The expenditure under this subhead includes Rs. 35,829 on account of the construction of a new court and offices for the Resident, Mysore, and excludes Rs. 18,100 and Rs. 6,300 debited to Mysore Assigned Tract and Coorg respectively as their share of cost. Revised estimate, Rs. 77,666, expenditure to end of March 1930, Rs. 60,229, balance Rs. 17,427; the work is in progress.

(a) Sanctioned on 15th February, Rs. 5,000; 29th March, Rs. 12,000.

(b) Sanctioned on 29th January, Rs. 9,800; 13th March; —Rs. 2,000.

(c) Sanctioned on 15th February.



FRONTIER WATCH AND WARD (*All Non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with FRONTIER WATCH AND WARD.

Major Head and Subhead.	Final Appro- priation.	Actual expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Major Head "29. A—Frontier Watch and Ward".</i>					
<i>A.—Frontier Constabulary and Militia :</i>					
<i>A. 1.—Pay of Commandant and Other Officers</i>	70,740	61,812	—8,928	..	—8,928
<i>A. 4.—Pay of Establishments .</i>	1,96,760	1,60,791	—35,969	—9,140	—26,829
Shortage in the Cadre of the Police Force (Rs. 11,000) and savings in the provision made for expeditions (Rs. 25,000).					
<i>A. 5.—Allowances, Honoraria, etc. . . . .</i>	78,310	76,366	—2,004	—4,900	+2,896
Shortage in the cadre of the Police Force.					
<i>A. 6.—Supplies and Services .</i>	5,78,030	4,99,373	—78,257	—56,863	—21,390
Savings occurred (i) in the provision for the administration of the Putao Area (Rs. 42,100) due mainly to smaller expenditure on purchase of rations, and (ii) owing to smaller expenditure on mule, cart and cooly-hire in the provision for expeditionary charges (Rs. 36,200).					
<i>A. 7.—Contingencies</i>	65,260	65,971	+711	+15,760	—15,069
The reappropriations sanctioned on different dates between October to March, were not fully justified.					
<i>A. 8.—Grants-in-Aid . . . . .</i>	1,500	2,712	+1,212	..	+1,212
Due to arrear adjustment of debit on account of passage contribution passed on by the Military Department in the final accounts of the year.					
<i>A. 9.—Contribution . . . . .</i>	61,74,000	61,74,000	..	..	..
<i>B.—Buildings and Communications</i>					
<i>B. 1.—Expenditure in Waziris- tan.</i>					
<i>O. 2,07,800</i>	} 3,07,800 1,41,671 —1,66,129 —1,64,423 —1,701				
<i>S. (a) 1,00,000</i>					

The saving mainly represents the provision for certain works (Rs. 1,47,800) which was retained by the Department of Industries and Labour pending accordance of technical sanction. The balance of the saving is due to postponement of certain minor works.

(a) Sanctioned as follows:—1<sup>st</sup> November, Rs. 75,000; 23rd December, Rs. 25,000.

Major Head and subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

*B.—Buildings and Communications— contd.*

*B. 2.—Expenditure on Roads of Military Importance*

<i>O.</i> 33,85,000	} 35,33,636	35,65,693	+31,907	+13,806	+18,151
<i>S. (b)</i> 1,48,636					

Mainly under repairs due to abnormal flood damages in the North West Frontier Province.

*B. 3.—Expenditure on Buildings of Militia and Frontier Constabulary.*

<i>O.</i> 11,01,900	} 15,24,625	9,15,198	-6,09,427	-6,07,736	-1,692
<i>S. (c)</i> 4,22,725					

The saving mainly represents the provision made for certain works in the North-West Frontier (Rs. 4,50,000) and in Baluchistan (Rs. 1,20,400), which was retained by the Department of Industries and Labour pending accordance of technical sanctions to projects. The balance of the saving (about Rs. 39,000) is chiefly due to less expenditure on providing additional accommodation for Frontier Constabulary Head Quarters at Drazinda.

*B. 4.—Miscellaneous Works.*

<i>O.</i> 16,63,200	} 16,98,600	14,61,322	-1,37,278	+36,772	-1,74,050
<i>S. (d)</i> -64,600					

Saving amounting to Rs. 1,24,236 occurred in Burma due to smaller expenditure on the construction of N'Sop Sumprabam Cart road. Reappropriation aggregating Rs. 42,159 made in the Burma Circle on different dates, between August 1929 and March 1930, were not justified.

*B. 5.—Establishment and Audit Charges.*

<i>O.</i> 9,08,500	} 9,94,060	7,56,440	-2,37,620	-1,07,516	-1,30,104
<i>S. (e)</i> 85,260					

Saving occurred mainly in Burma (Rs. 34,178) and in North West Frontier Province (Rs. 1,62,255) due chiefly to smaller works outlay and distribution of charges.

*B. 6.—Tools and Plant.*

<i>O.</i> 83,600	} 92,306	1,18,845	+26,539	+24,330	+2,209
<i>S. (f)</i> 8,706					

Mainly due to excess in the North West Frontier Province on account of purchase vibro concrete piling plant.

(b) Sanctioned as follows:—8th October—Rs. 76,400; 2nd February, Rs. 1,07,592; 12th March, Rs. 30,687; 25th March, Rs. 26,757.

(c) Do. Do. :—20th October—Rs. 16,000; 28th November, Rs. 11,000; 19th November, Rs. 27,000; 4th December, Rs. 2,50,000; 31st December, Rs. 80,000; 3rd February, Rs. 5,000; 6th March,—Rs. 24,275.

(d) Do. Do. :—25th November—Rs. 11,000; 3rd February—Rs. 55,000.

(e) Do. Do. :—8th October—Rs. 11,460; 26th October—Rs. 2,400; 1st November, Rs. 11,250; 29th November, Rs. 6,310; 4th December, Rs. 52,500; 23rd December, Rs. 3,760; 31st December, Rs. 12,000; 3rd February, Rs. 12,448; 6th March—Rs. 3,441; 12th March, Rs. 4,003.

(f) Do. Do. :—8th October—Rs. 1,140; 28th October—Rs. 240; 1st November, Rs. 1,125; 29th November, Rs. 405; 4th December, Rs. 5,250; 23rd December, Rs. 375; 31st December, Rs. 1,200; 3rd February, Rs. 1,635; 6th March—Rs. 304; 12th March, Rs. 400.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>B.—Buildings and Communications—concluded.</i>					
B. 7.—Lump Reduction . . .	1,60,000	..	+1,60,000	..	+1,60,000
Fully materialised.					
<i>C.—Miscellaneous :</i>					
C. 1.—Pay of Officers . . .	46,300	52,139	+5,839	+5,300	+539
C. 2.—Pay of Establishments.					
O. 1,26,930	1,23,160	1,16,156	—7,004	—446	—6,559
S. (g)—3,320					
Dus mainly to saving in Burma in the provision for expeditionary charges.					
C. 3.—Allowances, Honoraria, etc. . . . .	53,610	51,101	—2,509	+350	—2,859
See C. 2.					
C. 4.—Supplies and Services					
O. 1,55,230	1,44,536	1,43,247	—1,289	+9,397	—10,686
S. (h)—13,694					
C. 5.—Contingencies.					
O. 58,380	53,924	71,289	+17,365	—1,633	+18,998
S. (i)—4,456					
Mainly due to excess in Burma due to larger expenditure on the upkeep of roads in the Hukawng Valley (Ra. 17,475).					
C. 6.—Grants-in-aid . . . . .	600	255	—345	..	—345
<i>D.—Expenditure in England :</i>					
D. 1.—Leave and Deputation Salaries :					
O. 53,000	36,000	31,098	—1,902	..	—1,902
S. (k)—17,000					
D. 2.—Sterling Overseas pay . . .	47,000	45,735	—1,265	..	—1,265
D. 3.—Sundry Items					
O. 14,000	18,000	14,374	—3,626	..	—3,626
S. (l) 4,000					
<i>E.—Loss or Gain by Exchange</i>					
O. . . . .	1,000	801	—199	..	—199
S. (m) 1,000					
<i>Reserve</i>					
O. . . . .	8,46,930	..	+8,46,930	+8,46,930	..
S. (n)—8,46,930					
See Note.					
<i>Total</i>	1,47,32,827	1,45,29,629	—2,03,198	..	—2,03,198

(g) Sanctioned as follows:—17th December—Ra. 180; 12th February—Ra. 2,000; 22nd March—Ra. 2,000;

(A) Do. Do. :—17th December—Ra. 180; 12th February—Ra. 5,000; 17th February—Ra. 1,000; 20th February—Ra. 2,514; 22nd March—Ra. 5,000.

(i) Sanctioned on 20th February.

(k) Do. Do. 20th February—Ra. 13,000; 25th February—Ra. 4,000.

(l) Do. Do. 25th February.

(m) Do. Do. 17th February.

(n) Sanctioned as follows:—16th October—Ra. 55,600; 26th October, Ra. 18,840; 1st November—Ra. 87,375; 29th November—Ra. 33,615; 4th December, —Ra. 4,07,750; 23rd December, —Ra. 29,125; 31st December, —Ra. 93,200; 3rd February—Ra. 1,23,075; 12th March, —Ra. 35,750.



## NOTE.

The operations upon the "Reserve" under Frontier Watch and Ward for 1929-30 were as follows:—

	Rs.
Original provision for "Reserve" . . . . .	..
<i>Add</i> —Amount withdrawn to "Reserve" from Provinces and Areas at the time of communicating the annual allotment:—	
North-West Frontier Province . . . . .	7,10,400
Baluchistan . . . . .	1,50,500
<i>Do.</i> —From time to time:—	
North-West Frontier Province . . . . .	18,840
<b>Total</b> . . . . .	<u>8,79,540</u>
<i>Debit</i> —Amount allotted to Provinces and Areas from time to time:—	
North-West Frontier Province . . . . .	7,90,245
Baluchistan . . . . .	33,615
<b>Balance</b> . . . . .	<u>55,680</u>
Amount surrendered to Government . . . . .	55,680
<b>Balance lapsed</b> . . . . .	..

## Statement of Expenditure on Important New Works.—

## Original Works—Buildings.

[Sub Heads B. 1, B 3 and B 4.]

Serial No.	Service.	Appropriation.	Expenditure.	Balance.	
				Unexpended	Excess.
<b>I. Major works above Rs. 50,000 specifically provided for in the budget.</b>					
(a) Estimated to cost above Rs. 50,000.					
BALUCHISTAN.					
1.	Construction of Forts at Gar and Sari-i-Parem for the Mekran Levy Corps . . . . .	74,500	..	74,500	..
The work was not technically sanctioned during the year.					
NORTH WEST FRONTIER PROVINCE.					
2.	Construction of a new Civil Serai at Drazinda . . . . .	25,000	..	25,000	..
The work was not technically sanctioned during the year.					
3.	Construction of a ward of 16 patients and purchase of 2 singlomens' barracks and a cook house at Razmak . . . . .	22,800	..	22,800	..
The work was not technically sanctioned during the year.					
4.	Providing additional accommodation for Frontier Constabulary Headquarters at Drazinda . . . . .	79,600	44,353	35,247	..
Estimate Rs. 1,11,450; expenditure up to end of March 1930 Rs. 44,353; in progress.					
5.	Construction of a Scout Post for 12 Platoons and Civil Serai at Dosali . . . . .	2,96,125	3,06,113	..	9,988
Estimate Rs. 6,30,000; expenditure to end of March 1930 Rs. 3,20,958; in progress.					
6.	Construction of a Militia Post at Tanaj . . . . .	50,000	56,011	..	6,011
Estimate Rs. 5,14,098; expenditure to end of March 1930 Rs. 56,011; in progress.					
BURMA.					
7.	Construction of buildings in connection with the North East Frontier Project . . . . .	3,50,000	3,39,575	10,425	..
Estimate Rs. 11,03,915; expenditure to end of March 1930 Rs. 4,31,262; in progress.					
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					
Nil.					
<b>II. Other Major works specifically provided for in the Budget</b>					
8.	All works collectively . . . . .	94,400	10,166	84,234	..
<b>III. Unforeseen] Major works not specifically provided for in the budget.</b>					
NORTH WEST FRONTIER PROVINCE.					
9.	Construction of Frontier Constabulary Post at Darghandri . . . . .	..	4,975	..	4,975
Estimate Rs. 72,501; expenditure to end of March 1930 Rs. 72,641; completed.					
10.	Construction of Frontier Constabulary Post at Ban . . . . .	..	948	..	948
Estimate Rs. 1,20,000; expenditure to end of March 1930 Rs. 88,739; completed.					
<b>IV. Minor works.</b>					
11.	All works collectively . . . . .	2,12,000	2,11,116	884	..



## Statement of Expenditure on Important New Works—contd.

## Original Works—Communications.

(Sub-Heads B. 1, B 2 and B 4.)

Serial No.	Service.	Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
<b>I. Major works above Rs. 50,000 specially provided for in the budget.</b>					
(a) Estimated to cost above Rs. 50,000.					
<b>NORTH WEST FRONTIER PROVINCE.</b>					
1.	Improvements to tracks in Waziristan	1,00,000	1,00,121	..	121
Estimate Rs. 1,56,254; expenditure to end of March 1930 Rs. 1,00,121; in progress.					
2.	Widening the Kohat Peshawar Road.	58,000	52,761	5,239	..
Estimate Rs. 2,45,989; expenditure to end of March 1930 Rs. 2,40,691; in progress.					
3.	Construction of three screw pile bridges over Takkizam on Sarawajha Razmak Road	4,15,000	4,32,203	..	16,603
Estimate Rs. 7,53,000; expenditure to end of March 1930 Rs. 6,37,502; in progress.					
4.	Construction of Road from Sarwakai to Wana	12,00,000	11,11,775	88,225	..
Estimate Rs. 40,34,244; expenditure to end of March 1930 Rs. 26,70,899; in progress.					
5.	Construction of Roads in Shikah Sahiats	22,967	55,663	..	32,696
Estimate Rs. 53,000; expenditure to end of March 1930 Rs. 55,663; in progress.					
6.	Construction of Thal Idak Road with bridges at Kaitu	2,75,000	2,58,556	6,314	..
Estimate Rs. 17,87,000; expenditure to end of March 1930 Rs. 9,21,332; in progress.					
7.	Construction of third class metalled Road from Draban to Drazinda.	The work was not technically sanctioned and funds were withdrawn by the Government.			
<b>BURMA.</b>					
8.	Construction of N'Sop-Sumprabam cart road	3,00,000	1,92,238	1,07,762	..
Estimate was revised to Rs. 15,22,306; expenditure to end of March 1930 Rs. 17,86,606; in progress.					
<b>ASSAM.</b>					
9.	Realignment of Lohit Valley Road	1,00,000	52,897	47,103	..
Estimate Rs. 2,13,643; expenditure to end of March 1930 Rs. 52,897; in progress.					
<b>II. Other major works specifically provided for in the budget.</b>					
10.	All works collectively	20,000	3,917	14,083	..
<b>III. Unforeseen Major works not specifically provided for in the budget.</b>					
<b>NORTH-WEST FRONTIER PROVINCE.</b>					
11.	Construction of metalled road from Draban to Ghaznikhel	..	4,624	..	4,624
Estimate Rs. 38,40,000; expenditure to end of March 1930 Rs. 39,05,863; completed.					
12.	Construction of a bridge at Alimasjid Gorge on North Khyber Road	..	13,522	..	13,522
Estimate Rs. 1,52,965; expenditure to end of March 1930 Rs. 1,52,992; completed.					
<b>IV. Minor works.</b>					
13.	All works collectively	1,68,000	1,29,246	38,754	..



## TERRITORIAL AND POLITICAL PENSIONS.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## MAJOR HEAD "44—TERRITORIAL AND POLITICAL PENSIONS."

## A.—Territorial and Political Pensions (India):

## A. 1.—Carnatic Stipends

O.	2,06,864	2,09,600	2,02,277	—7,323	..	—7,323
S. (a)	2,736					

Mainly due to certain perpetual stipends having remained undrawn towards the close of the year.

A. 2.—Tanjore Pensions.	17,386	16,825	—561	..	—561
-------------------------	--------	--------	------	----	------

## A. 3.—Mysore Family Pensions

O.	14,190	13,190	12,877	—313	..	—313
S. (b)—1,000						

## A. 4.—Cudh Wasika Pensions

O	3,06,060	3,03,560	2,99,554	—4,006	..	—4,006
S. (b)	—2,500					

A. 5.—Nagpur Burhanah Family Pensions	50,000	50,000	..	..	..
---------------------------------------	--------	--------	----	----	----

A. 6.—Bhonsla Family Pensions, etc.	96,700	94,044	—2,656	..	—2,656
-------------------------------------	--------	--------	--------	----	--------

A. 7.—Surat Nawab's Family Pensions	61,779	61,779	..	..	..
-------------------------------------	--------	--------	----	----	----

A. 8.—Satara Pensions	30,000	30,000	..	..	..
-----------------------	--------	--------	----	----	----

(a) Sanctioned as follows: 6th February,—Rs. 2,180; 5th March, Rs. 2,736; 6th March,—Rs. 50; 25th March, Rs. 2,180.

(b) Sanctioned on 6th February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions</i>					
<i>—contd.</i>					
<i>A. 9.—Pensions granted on the conquest of Sind</i>					
O. 85,000	91,000	90,906	—94	..	—94
S. (c) 25,000					
<i>A. 10.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares</i>	1,00,000	75,000	—25,000	..	—25,000
The last instalment was not drawn before the close of the year					
<i>A. 11.—Pensions to Syed Ahmed Shah of Meerut</i>	11,940	11,940	—	—	—
<i>A. 12.—Nizamul Family Pen- sions</i>					
O. 4,05,000	4,04,460	4,02,358	—2,102	..	—2,102
S. (d) — 540					
<i>A. 13.—Oudh Family Pensions</i>					
O. 2,15,600	2,43,465	2,41,623	—1,842	—	—1,842
S. (e) 27,865					
<i>A. 14.—Pensions to Deshmukhs and Deshpandias in Berar</i>					
O. 1,80,000	1,78,000	1,76,066	—1,934	—	—1,934
S. (f) —2,000					
<i>A. 15.—Khurda Family Pen- sions</i>	25,600	25,600	—	—	—

(e) Sanctioned as follows—6th February, Rs. 22,000; 22nd March,—Rs. 2,000.

(d) Sanctioned as follows—6th February,—Rs. 500; 6th March,—Rs. 40.

(e) Sanctioned as follows—6th February, Rs. 26,000; 21st February, Rs. 1,865.

(f) Sanctioned as follows—12th December,—Rs. 2,000; 6th February,—Rs. 2,000; 10th March, Rs. 2,000.

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender. + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Territorial and Political Pensions</b> —concd.					
A. 16.—Delhi Family Pensions	23,000	23,215	+215	+2,000	—1,785
A. 17.—Pensions to Mahratta Salianadars					
O. 34,700	32,700	23,061	—4,639	..	—4,639
S. (g) —2,000					
Some pensions remained undrawn.					
A. 18.—Other Pensions					
O. 11,62,131	11,88,221	11,76,327	—9,144	..	—9,144
S. (h) 23,240					
<b>B.—Territorial and Political Pensions</b> paid in England (At par):					
B. 1.—Family of the late Maha- raja Duleep Singh					
O. 1,13,000	1,24,000	1,16,625	—8,375	..	—8,375
S. (i) 11,000					
B. 2.—Bengal Nizam Family					
O. 6,000	7,000	6,146	—854	..	—854
S. (i) 1,000					
<b>C.—Territorial and Political Pensions</b> in Turkish Arabia, Bushire, Khorasan and Persia	9,200	8,344	—856	..	—856

(g) Sanctioned on 6th February.

(h) Sanctioned as follows:—12th December, —Rs. 1,000; 6th February, Rs. 37,200; 17th February, Rs. 240; 6th March, Rs. 300; 22nd March; —Rs. 16,500.

(i) Sanctioned on 16th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

*D.—Charitable Allowances*

O.	22,860	55,180	44,665	—10,495	—2,000	—3,495
S. (j)—37,690						

The expenditure recorded under this subhead is of a fluctuating nature.

*E.—Loss or Gain by Exchange:*

O.	..	300	300	+100	..	+100
S. (k)	300					

See paragraph 48, Chapter III of the Report.

Total	32,78,911	31,29,092	—79,819	..	—79,819
-------	-----------	-----------	---------	----	---------

(j) Sanctioned as follows—8th February,—Rs. 25,000; 22nd March,—Rs. 2,000.

(k) Sanctioned on 8th February.

## BANGALORE.

(All Non-voted.)

SUMMARY BY ACCOUNTS of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Appropriated to defray the Expenses in connection with the BANGALORE ASSIGNED TRACTS.

Accounts.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Account I.—Police	Gross . .	3,02,600	3,01,649	—951	+1,841	—2,792
	Deductions . .	—1,500	—1,307	+193	+200	—7
	Net . .	3,01,100	3,00,342	—758	+2,041	—2,799
Account II.—Educa- tion.	Gross . .	3,84,700	3,84,856	+156	+4,822	—4,666
	Deductions . .	—13,500	—16,659	—3,169	—3,123	—46
	Net . .	3,71,200	3,68,187	—3,013	+1,699	—4,712
Account III.—Medical and Public Health	4,50,694	4,46,356	—4,338	+424	—4,762	
Account IV.—Other Expenditure Heads	3,18,300	3,08,815	—9,485	—4,164	—5,321	
Totals	Gross . .	14,56,294	14,41,676	—14,618	+2,923	—17,541
	Deductions . .	—15,000	—17,976	—2,976	—2,923	—53
	Net . .	14,41,294	14,23,700	—17,594	..	—17,594

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Subheads A. 5 and H.—The amount provided for the construction of the Isolation Hospital during the year was Rs. 15,694 made up of Rs. 10,000 wrongly provided under subhead 'H' and subsequently reappropriated to subhead 'A. 5' and Rs. 5,694 additional appropriation sanctioned by Government of India, Finance Department. The total expenditure incurred during the year was Rs. 28,972 and the excess of Rs. 13,278 was met by reappropriation of Rs. 10,306, from savings under other subheads in the Mysore Assigned Tract Appropriation and the balance of Rs. 2,972 from savings under other items of work under 'A. 5'.

## ACCOUNT I—POLICE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—District Executive Force—District Police :</b>						
A. 1.—Pay of Officers . . . . .	12,000	14,555	+ 2,555	+ 2,555	..	
Pay raised.						
A. 2.—Police Force . . . . .	1,56,500	1,56,383	— 117	— 117	..	
A. 3.—Office Establishments . . . . .	11,100	10,596	— 504	— 453	— 51	
A. 4.—Allowances, Honoraria, etc. . . . .	15,400	15,943	+ 543	+ 709	— 165	
Certain payments previously taken as abatement of receipts are now charged to this head, the gross receipts being on the receipt side of the Account.						
A. 5.—Works . . . . .	O. 12,300 S. (a) 8,000	} 20,300	21,054	+ 754	+ 900	
Increased expenditure under petty minor works.						
A. 6.—Clothing and other Supplies . . . . .	13,700	11,350	— 2,350	— 1,622	— 728	
Rates for clothing were reduced and less spent on the fire Brigade.						
A. 7.—Contingencies . . . . .	15,600	16,276	+ 676	+ 919	— 243	
A. 8.—Grants-in-aid, Contributions, etc. . . . .	600	600	..	..	..	
A. 9.—Deduct—Establishment Charges recovered from other Governments, Departments, etc. . . . .	— 1,500	— 1,307	+ 193	+ 200	— 7	
Less recoveries on account of Fire Brigade, Cf. A. 6.						
<b>B.—Railway Police :</b>						
B. 1.—Pay of Officers . . . . .	1,200	1,200	..	..	—	
B. 2.—Pay of Establishments . . . . .	39,800	38,733	— 1,067	— 1,050	— 17	
B. 3.—Other Charges . . . . .	16,400	14,959	— 1,441	..	— 1,441	
Mainly under clothing of Police and Rents, Rates and Taxes—vide also A. 6.						
Totals . . . . .	{ Gross . . . . . Deductions . . . . . Net . . . . .	3,02,600 — 1,500 3,01,100	3,01,649 — 1,307 3,00,342	— 951 + 193 — 758	+ 1,841 + 200 + 2,041	— 2,792 — 7 — 2,799



## ACCOUNT II—EDUCATION.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—University—Grants-in-aid to Non-Government Arts Colleges .</b>	<b>12,000</b>	<b>12,224</b>	<b>+2,224</b>	<b>+2,224</b>	<b>..</b>
Due to the payment of grants to a college for books and apparatus.					
<b>B.—Grants-in-aid to Non-Government Secondary Schools. . .</b>	<b>1,69,790</b>	<b>1,67,000</b>	<b>—2,610</b>	<b>—1,744</b>	<b>—285</b>
<b>C.—Primary—Government Primary Schools :</b>					
O. 1.—Pay of Establishments . . .	2,100	1,927	—163	—163	..
O. 2.—Other Charges . . .	500	507	+7	..	+7
<b>D.—Grants-in-aid to Non-Government Primary Schools</b>					
O. 1,16,200 } S. (a)—347 }	1,15,853	1,13,999	—1,654	—1,604	—50
See Notes.					
<b>E.—Special—Government Special Schools :</b>					
E. 1.—Pay of Establishments . . .					
O. 7,500 } S. (a)—127 }	7,473	7,126	—347	—345	—2
E. 2.—Other charges . . .					
O. 7,900 } S. (a) 674 }	8,274	4,381	—4,193	—711	—3,482
Due mainly to the non-completion of a minor work. The savings were not surrendered as it was anticipated that the work would be completed in time. See Notes.					
E. 3.—Deduct — Charges re- covered from Geogr Admi- nistration . . .	—2,400	—2,537	—137	—120	—17
<b>F.—Grants-in-aid to Non-Government Special Schools . . .</b>	<b>22,000</b>	<b>21,013</b>	<b>—1,887</b>	<b>—1,866</b>	<b>—22</b>

Mainly due to smaller payment of stipendiary grants (Rs. 1,246) and Buildings and Furniture grants (Rs. 366). See Notes.

ACCOUNT II—EDUCATION--*concl'd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>G.—General :</i>					
<i>G. 1.—Inspection :</i>					
<i>G. 1 (1)—Pay of Officers</i>	16,000	22,647	+7,647	+7,647	..
Due mainly to (i) the payment in India of the leave salary of the retiring Inspector of schools (Rs. 2,683) not anticipated in the Budget, (ii) the temporary appointment of another officer on Rs. 1,500 per mensem instead of Rs. 1,250 per mensem only as provided (Rs. 2,067) and (iii) his retention for 3 months subsequent to the appointment of the permanent incumbent (Rs. 3,152.).					
<i>G. 1 (2)—Pay of Establishments</i>	11,000	10,011	—989	—988	—1
<i>G. 1 (3)—Grants-in-aid, Con- tributions, etc.</i>	600	3,450	+2,850	+2,850	..
The expenditure represents the payment to the Mysore Durbar of leave and pensionary contribution on account of an officer of that Government who officiated as Inspector of schools.					
<i>G. 1 (4)—Other Charges</i>	4,100	4,997	+897	+900	—3
Due to increased expenditure under travelling Allowance (Rs. 462) and to certain payments being debited to this head which were provided under Subhead G. 3 (Rs. 433).					
<i>G. 1 (5)—Deduct—Charges recovered from Coorg Administration</i>	—11,100	—14,132	—3,032	—3,003	—29
Due to proportionate recovery of the increased expenditure under Sub-heads G. 1 (1), G. 1 (3) and G. 1 (4).					
<i>G. 2.—Scholarships</i>	13,700	12,183	—1,517	—1,370	—247
Due to smaller payments of scholarships.					
<i>G. 3.—Miscellaneous</i>	3,400	3,031	—369	—368	—1
<i>Totals</i>					
<i>{ Gross</i>	3,84,700	3,84,856	+156	+4,822	—4,666
<i>{ Deductions</i>	—13,500	—16,669	—3,169	—3,123	—46
<i>{ Net</i>	3,71,200	3,68,187	—3,013	+1,699	—4,712

## ACCOUNT III—MEDICAL AND PUBLIC HEALTH.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>A.—Medical—Hospitals and Dispensaries :</i>					
<i>A. 1.—Pay of Officers</i> . . . . .	22,300	21,411	—889	—889	..
<i>A. 2.—Pay of Establishments</i> . . . . .	61,600	55,326	—5,274	—5,180	—94
Partly due to the non-entertainment of additional staff sanctioned pending completion of a special ward (Rs. 1,980).					
<i>A. 3.—Allowances, Honoraria, etc.</i>	24,600	21,523	—2,977	—2,800	—177
Due to the non-utilisation of the provision made for passage and outfit allowance <sup>a</sup> for the Nursing Superintendent (Rs. 2,000) and to smaller payments under ration allowances <sup>a</sup> to nurses.					
<i>A. 4.—Cost of Medicines and Diet of Patients</i>					
<i>O.</i> 79,500 } . . . . .	78,800	70,304	—8,496	—6,929	—1,567
<i>S. (a)</i> —700 }					
Mainly due to the non-utilisation of the appropriation of Rs. 10,000 provided for the equipment of two Hospitals.					
<i>A. 5.—Works</i> . . . . .					
<i>O.</i> 71,600 } . . . . .	77,294	96,782	+19,488	+20,306	—513
<i>S. (b)</i> 5,694 }					
Due to an expenditure of Rs. 28,972 on the construction of the ' Isolation Hospital,' for which a supplementary appropriation of Rs. 5,694 was obtained, counterbalanced by savings under other works and repairs (Rs. 3,790). A provision of Rs. 10,000 was wrongly made for the Hospital under sub-head H. See Note.					
<i>A. 6.—Other Expenses</i> . . . . .					
<i>O.</i> 56,600 } . . . . .	55,330	58,562	+3,232	+3,420	—333
<i>S. (c)</i> —670 }					
Chiefly due to the purchase of a motor ambulance car (Rs. 4,450).					
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>	2,400	3,811	+1,411	+1,700	—289
Mainly due to payment of a grant to St. Martha's Hospital (Rs. 1,200) which was not sanctioned at the time of the preparation of the estimates.					

(a) Sanctioned on 16th November.

(b) " " 6th February.

(c) " " 28th November.



ACCOUNT III.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Medical—Hospitals and Dispensaries</b> — <i>concl'd.</i>					
A. 8.— <i>Establishment and Other</i> <i>Charges paid to Bangalore</i> <i>Municipality</i> . . . . .	900	900	..	..	..
<b>B.—Medical—Mental Hospital</b> . . . . .	11,700	13,406	+1,706	+1,500	+206
The charges represent the cost of maintenance of lunatics at the Mysore Government Mental Hospital and are fluctuating, being dependent on the number of patients. The reappropriation made to this head to meet the excess expenditure as anticipated by the Mysore Government proved, however, insufficient.					
<b>O.—Medical Schools and Colleges—Scholarships</b> . . . . .	1,800	1,096	—704	—704	..
Due to less number of scholarships paid to pupil nurses.					
<b>D.—English charges (High Commissioner) on Stores.</b>					
O. .. } . . . . .	2,670	1,029	—1,641	..	—1,641
S. (a) 2,670 }					
Provision for an indent, viz. about Rs. 700, was apparently duplicated. Estimate furnished by the High Commissioner was Rs. 2,000, saving as compared therewith being due mainly to liabilities carried forward to 1930-31.					
<b>E.—Loss or Gain by Exchange</b> . . . . .	..	6	+6	..	+6
<b>F.—Public Health Establishment:</b>					
F. 1.— <i>Pay of Establishments</i> . . . . .	660	660	..	..	..
F. 2.— <i>Other Charges</i> . . . . .	240	240	..	..	..
<b>G.—Grants-in-aid for Public Health purposes</b> . . . . .	1,00,000	1,00,000	..	..	..
See Notes.					
<b>H.—Public Health —works.</b>	10,000	..	—10,000	—10,000	..
Vide explanation under subhead 'A-5'—Works.					
<b>Total</b> . . . . .	4,50,694	4,46,356	—4,338	+424	—4,762

## NOTE.

Subhead A. 5.—*Works*.—The expenditure under this head includes charges on account of the major work of the construction of the Isolation Hospital. The work is still in progress—Total estimate Rs. 1,31,060—Total expenditure upto 31st March 1930 is Rs. 1,28,610—Balance Rs. 2,450. Two other Major Works costing less than Rs. 50,000 for which a provision of Rs. 48,150 was made in the budget, were also completed during the year at a total expenditure of Rs. 48,606.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Land Revenue</i>	300	274	—26	—26	..
<i>B.—Excise :</i>					
<i>B. 1.—Pay of Officers</i> . . . . .	6,300	8,169	+1,869	+1,870	—1
Mainly due to the payment of leave salary to two officers in respect of leave earned in Mysore Assigned Tract Service.					
<i>B. 2.—Pay of Establishments</i> . . . . .	5,900	6,102	+202	+400	—198
<i>B. 3.—Other Charges</i> . . . . .	31,800	30,673	—1,127	—525	—602
<i>C.—Stamps</i> . . . . .	2,400	2,267	—133	..	—133
<i>D.—Registration :</i>					
<i>D. 1.—Pay of Establishments</i> . . . . .	3,400	3,528	+128	+128	..
<i>D. 2.—Other Charges</i> . . . . .	100	37	—63	—58	—5
<i>E.—General Administration.—District Establishments :</i>					
<i>E. 1.—Pay of Officers</i> . . . . .	15,600	15,600	..	..	..
<i>E. 2.—Pay of Establishments</i> . . . . .	10,300	10,403	+103	+110	—7
<i>E. 3.—Other Charges</i>					
<i>O.</i> 47,400 } . . . . .	23,400	22,511	—889	..	—889
<i>S. (a)</i> —24,000 }					
<i>F.—Administration of Justice :</i>					
<i>F. 1.—Law Officers</i> . . . . .	2,400	2,647	+247	+300	—53
Due to the payment of larger fees in criminal appeal cases.					
<i>F. 2.—Judicial Commissioner</i> . . . . .	2,200	2,103	—92	—	—92
<i>F. 3.—Civil and Sessions Court :</i>					
<i>F. 3 (1).—Pay of Officers</i> . . . . .	12,400	12,386	—14	—14	..
<i>F. 3 (2).—Pay of Establishments</i> . . . . .	21,200	20,566	—634	—567	—77
<i>F. 3 (3).—Allowances, Honoraria, etc.</i>	1,200	987	—213	—180	—63
Due to smaller payments to copyists (Rs. 143) and the non-utilisation of the provision for travelling allowance (Rs. 100).					



ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Administration of Justice—concl'd.</i>					
<i>F. 3.—Civil and Sessions Court—concl'd.</i>					
<i>F. 3 (4).—Contingencies . . . . .</i>	2,200	1,724	—476	—400	—76
Mainly under purchase of books and office expenses and miscellaneous.					
<i>F. 4.—Criminal Courts :</i>					
<i>F. 4. (1).—Pay of Officers . . . . .</i>	7,800	7,200	—600	—600	—
<i>F. 4 (2).—Pay of Establishments</i>	9,000	8,999	—1	..	—1
<i>F. 4 (3).—Other Charges . . . . .</i>	2,500	2,310	—190	—134	—56
<i>G.—Jails and Convict Settlements . . . . .</i>	14,100	14,807	+707	+833	—126
Chiefly due to increased expenditure on the maintenance of Bangalore prisoners in Jails of Indian States, etc.					
<i>H.—Political</i>					
<i>O. 23,800</i>	20,100	19,989	—111	—100	—11
<i>S. (a)—3,700</i>					
<i>I.—Agriculture.—Veterinary Charges :</i>					
<i>I. 1.—Pay of Establishments . . . . .</i>	4,100	4,391	+291	+300	—9
Due to revision of pay of the superintendent.					
<i>I. 2.—Other Charges . . . . .</i>	13,400	9,678	—3,722	—2,202	—1,520
Due to the postponement of the construction of certain works and delay in the com- pletion of certain other works (Rs. 2,277) and to less expenditure under travelling allow- ance, supplies and services and contingencies.					
<i>J.—Miscellaneous Departments :</i>					
<i>J. 1.—Pay of Establishments . . . . .</i>	700	639	—61	—60	—1
<i>J. 2.—Other Charges . . . . .</i>	1,100	1,093	—7	—100	+93
The final excess is due to an under-estimate of saving by the Inspector of Steam Boilers, Madras.					
<i>K.—Superannuation Allowances and Pensions . . . . .</i>	41,000	37,580	—3,420	—3,039	—381
Due mainly to the usual increase in pensioners not materialising.					

(a) Sanctioned as follows—18th February—Rs. 2,000; 11th January,—Rs. 1,700.



ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl.*

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>L.—Stationery and Printing :</i>					
Cost of Printing and Stationery	1,000	..	—1,000	..	—1,000
Based on the past actuals, Rs. 1,000 was provided in the budget for the supply of forms, etc., from the Madras Government Press. The savings could not be surrendered as it was expected that the charges would be passed on for adjustment in March 1930 Final Accounts.					
<i>M.—Miscellaneous</i>	12,400	12,187	—213	—100	—113
<i>Total</i>	3,18,300	3,08,815	—9,485	—4,164	—5,321

## NOTES.

1. *Account II—Subhead D.*—The expenditure of Rs. 1,13,999 includes payments to the Bangalore Civil and Military Station Municipality of (i) a grant of Rs. 34,570 (Rs. 21,370 recurring and Rs. 13,200 non-recurring) in connection with the five year programme (commencing with 1927-28) for the expansion of elementary education and (ii) a grant of Rs. 14,823 for the maintenance of Girls' Schools and medical inspection of school children. The refund of the unspent balance of Rs. 4,295 reported to be with the Municipality on 31st March 1930 out of the non-recurring grant of Rs. 13,200 referred to above, will, it is reported, be considered after the close of the year 1931-32 when the five year programme will be completed. The unspent balances under the other grants referred to above amounting to Rs. 10,319 will be refunded by deduction from grants for the current year, i.e., 1930-31.

2. *Account II—Subhead E. 2.*—The expenditure includes Rs. 238 for stipends in a Government Training College, shown under this sub-head for want of a proper sub-head under 'A. University'. The actual expenditure was met out of the appropriation under E. 2. The Pay and Accounts Officer has reported that the sanction of the Finance Department, will be obtained for opening a suitable subhead and necessary appropriation under the proposed subhead will be made to cover the charges incurred from 1930-31.

3. *Account II—Subhead F.*—The expenditure under this sub head includes a recurring grant of Rs. 4,640, paid to the Bangalore Civil and Military Station Municipality for the maintenance of a gardening school. An unspent balance on 31st March 1930 of Rs. 842 will be refunded by deduction from the grant for the year 1930-31.

4. *Account III—Subhead G.*—The expenditure of Rs. one lakh represents payments to the Bangalore Civil and Military Station Municipality of the recurring annual grant of Rs. 50,000 for certain public health activities and of a grant of Rs. 50,000 for the introduction of underground sewage. The Municipality is allowed to carry forward unexpended balances of the former grant to meet additional expenditure if any, in future years and the unexpended balance of this grant on 31st March 1930 was Rs. 11,516. There was also an unexpended balance of Rs. 19,491 out of the grant for the Sewage Scheme, the works relating to which, are in progress.

A further sum of Rs. 2,912 was also reported as unspent balance on 31st March 1930 of a grant paid previously for a scheme for housing the poor to be adjusted after settling the claims of a contractor.

5. *Losses to Revenue, etc.*—During the year under report 17 cases of writes off of losses aggregating Rs. 581 were communicated to the Audit Officer. The scrutiny of these cases did not reveal any defect in system.

## WESTERN INDIA STATES AGENCY.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>A.—Political Expenditure—Political Agents :</i>					
<i>A. 1.—Pay of Officers.</i>	3,09,726	3,12,774	+3,048	..	+3,048
<i>A. 2.—Pay of Establishments .</i>	3,86,113	3,77,334	—8,779	—3,220	—5,409
Due mainly to vacancies not being filled up.					
<i>A. 3.—Allowances, Honoraria, etc. :</i>					
<i>O. 1,02,014</i> }	1,01,014	1,10,868	+9,854	+6,180	+3,674
<i>S. (a)—1,000</i> }					
Represents small excesses under several detailed heads covering expenditure of a fluctuating nature.					
<i>A. 4.—Supplies and Services .</i>	64,114	61,159	—2,954	—500	—2,454
Mainly under "Diet and Road money to Witnesses".					
<i>A. 5.—Contingencies . . .</i>	59,904	51,830	+926	+3116	—2,190
The reappropriation proved excessive.					
<i>A. 6.—Grants-in-aid, Contribu- tions and Donations .</i>	7,200	8,343	+1,143	+620	+523
Mainly due to additional expenditure on contributions on account of free passage concession to officers of other departments serving in the Political Department.					
<i>A. 7.—Deduct Establishment Charges recovered from other Governments, Departments, etc.</i>					
<i>O. —2,06,071</i> }	—2,31,071	—1,93,554	+37,517	..	+37,517
<i>S. (b)—25,000</i> }					

The figure of Rs. 1,93,554 represents the recoveries on account of the Agency establishment, excluding pension contribution, from several local funds in the Western India States Agency. The excess of Rs. 37,517 was mainly due to the fact that a sum of Rs. 31,315 on account of recoveries for previous years made in 1929-30 was credited to the receipt side.

(a) Sanctioned on 11th January.  
(b) Sanctioned on 28th January.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>B.—Police Expenditure :</b>					
<i>B. 1.—District Executive Forces :</i>					
<i>B. 1 (1).—Pay of Officers .</i>	51,015	46,577	—4,438	..	—4,438
<i>B. 1 (2).—Police Forces.</i>					
<i>O. 4,32,355</i>	} 4,28,355	4,07,126	—21,229	—200	—21,029
<i>S. (c) —4,000</i>					
Due to (i) vacancies for want of suitable recruits (Rs. 18,000), (ii) withdrawal of Police guard at the Imperial Bank of India, Rajkot Branch (Rs. 1,000) and (iii) reductions of Establishment (Rs. 2,000).					
<i>B. 1 (3).—Office Establishment</i>	29,928	30,041	+113	..	+113
<i>B. 1 (4).—Allowances, Honora- ria, etc. . . . .</i>	1,42,497	1,31,370	—11,127	—1,075	—10,052
Mainly under travelling allowances and house and camel allowances owing to vacancies.					
<i>B. 1 (5).—Supplies and Ser- vices and Contingencies .</i>	62,228	56,192	—6,036	—1,025	—5,011
Smaller expenditure on clothing charges.					
<i>B. 1 (6).—Grants-in-aid, Con- tributions, Donations .</i>	1,200	1,200	..	..	..
<i>B. 1 (7).—Establishment Charges paid to Provincial Governments . . .</i>	..	140	+140	+145	—5
Not provided in the original estimates.					
<i>B. 2.—Deduct—Cost of Addi- tional Police . . .</i>	—90,223	—73,040	+17,183	..	+17,183
Due to (i) shorter recoveries than anticipated (Rs. 7,000), (ii) non-payment (Rs. 7,000) of charges recoverable from Morvi State Railway and (iii) short recoveries (Rs. 3,000) in adjustment of certain previous dues.					
<i>B. 3.—Deduct—probable sav- ings . . . . .</i>	—20,000	..	+20,000	..	+20,000
Fully realised.					
<b>C.—Public Health Expenditure—</b>					
<i>Public Health Establishment .</i>	10,000	8,159	—1,841	—1,500	—341
Mainly under travelling allowances (Rs. 1,600).					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Stamps . . . . .	3,000	418	—2,582	—2,580	—2
Due to changed procedure of debiting the freight on consignments of stamps to the Posts and Telegraphs Departments.					
E.—Ecclesiastical :					
E. 1.—Ecclesiastical Establishments—Church of England:					
E. 1 (1).—Pay of Establishments . . . . .	264	216	—48	..	—48
E. 1 (2).—Supplies and Services and Contingencies . . . . .	936	711	—225	..	—225
Smaller expenditure of a fluctuating nature.					
E. 2.—Cemetery Establishment . . . . .	1,800	1,497	—303	..	—303
F.—Education :					
F. 3.—Grants-in-aid under the five years' Educational Programme :					
O. 21,000 } . . . . .	18,710	18,710	..	..	..
S. (d)—2,290 }					
F. 4.—Scholarships and other Miscellaneous charges.					
O. .. } . . . . .	1,000	771	—229	..	—229
S. (e) 1,000 }					
Under cost of passages.					
G.—Excise :					
G. 1.—District Executive Establishment :					
G. 1 (1).—Pay of Establishments . . . . .	2,700	2,614	—86	..	—86
G. 1 (2).—Allowances, Honoraria, etc. . . . .	100	213	+113	+125	—12
The control of Excise Administration was transferred from Bombay Government to the Government of India only from 1st October 1928 and there was little experience to guide in estimating.					
G. 1 (3).—Supplies and Services, and Contingencies . . . . .	3,200	4,953	+1,753	+1,414	+339
Under conveyance of excise opium.					
G. 2.—Cost of Opium supplied to Excise Department . . . . .	3,53,000	3,76,950	+23,950	—1,500	+25,450
Due to purchase of Opium in excess of estimate to meet demands till the next supply. The reappropriation of Rs. 1,500 from this sub head sanctioned on the 29th March 1930, increased the excess to Rs. 25,450. See Comments.					
G. 3.—Purchase of Ganja and Drugs . . . . .	..	600	+600	..	+600
Provision could not be made as the Depot for Ganja and other drugs was only opened on 1st October 1929.					
Total . { Gross . . . . .	20,99,004	20,10,907	+1,903	..	+1,903
{ Deductions . . . . .	—3,21,294	—2,66,594	+54,700	..	+54,700
{ Net . . . . .	16,87,710	17,44,313	+56,603	..	+56,603

(d) Sanctioned on 23rd January.

(e) Sanctioned on 11th January.

*Store Account of Opium.*

The following statement shows the transactions relating to Opium in Government Treasuries in the Western India States Agency during 1929-30.

Particulars.	Western India States Agency Rajkot. Mds. Srs.
Opening balance on 1st April 1929 . . . . .	76 11
Received from Ghazipur during 1929-30 . . . . .	420 0
Transfer from other Depots . . . . .	..
Excess found in stock . . . . .	..
Confiscation . . . . .	..
Total . . . . .	496 11
Sales during the year . . . . .	345 6 (a)
Transfer to other Depots . . . . .	..
Loss and wastage . . . . .	..
Total . . . . .	345 6
Closing balance on 31st March 1930 . . . . .	151 5

The stock was verified by the Secretary to the Hon'ble the Agent to the Governor-General, Western India States Agency and the Political Agent, Banas Kantha. The price charged for supplies by the Government of India was Rs. 23-5-0 per seer from 1st April 1929 to 30th November 1929 and Rs. 22-7-0 per seer from 1st December 1929 to 31st March 1930. The selling prices adopted by the Hon'ble the Agent to the Governor-General were :—

- (1) Rs. 33-8-4 per seer from 1st April 1929 to 30th June 1929,
- (2) Rs. 30-3-0 per seer from 1st July 1929 to 30th November 1929, and
- (3) Rs. 29-5-0 per seer from 1st December 1929 to 31st March 1930.
- (4) Rs. 22-14-9 per seer for Banaskantha.

The value of the closing balance may therefore be put at Rs. 1-71 lakhs.

(a) The total sale in 1928-29 amounted to 343 mds. 8 srs.

Certified that the total receipts and issues of opium in the Western India States Agency during 1929-30 have been verified with the Accounts received in this office.

P. G. SHAH,  
Deputy Accountant General, Bombay.



## IMPORTANT COMMENTS.

*Control over Expenditure.*

There have been excesses under the sub-heads A.-7 and G.-2. As regards A.-7 it may be noted that excess also occurred in the previous year and a similar explanation was given. It is not clear why the excess under sub-head G.-2 could not have been foreseen some time ahead. In both cases the excesses would have been smaller but for the fact that the original appropriations were reduced on the 28th January and 29th March.

Similarly under sub-head B.-2, which accommodates recoveries on account of establishment, there have been persistent excesses in past years, and it is not clear that the results of past years had been considered when the estimates were framed.

2. There have been savings of Rs. 21,000 and upwards under sub-heads B.-1 (2)—(Police Force), which, in each year, have been explained as due to vacancies for want of suitable recruits (this was pointed out by the Auditor General in his comments on the Appropriation Report for 1928-29); similarly under sub-head B.-1 (4) the savings have in each year been stated to be due to vacancies or want of suitable remounts. It seems desirable that the estimates of each sub-head should take cognisance of such savings, which past experience shows are almost inevitable.

*Store Account.*

A new store account for opium has, for the first time, been included. There are no orders for the inclusion of this store account, it is for consideration whether it should continue to be included in future.



## GRANT No. 86—CAPITAL OUTLAY ON SECURITY PRINTING.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to meet Expenses in connection with CAPITAL OUTLAY ON SECURITY PRINTING.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".					
A.—Security Printing Press charges:					
A. 1.—Capital Expenditure:					
A. 1 (1).—Investments in Government Commercial Undertakings . . .	45,000	22,754	—22,246	—22,000	—246
Due to the postponement of the purchase of a Plate-making machine from England.					
Total . . .	<u>45,000</u>	<u>22,754</u>	<u>—22,246</u>	<u>—22,000</u>	<u>—246</u>

## GRANT No. 87.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation, un- withdrawal adjusted or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "52-A.—CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE".</b>					
<b>A.—Communications and Buildings :</b>	69,700	55,974	—13,726	+8	—13,734
Savings occurred mainly in the Andaman Forests (about Rs. 8,000) due to curtailment of operations, and in the estimate of the Forest Research Institute (about Rs. 4,000) due to non-utilisation of the full provision for the construction of Chakrata quarters the acquisition of the site for which was delayed.					
<b>B.—Live Stock, Stores and Tools and Plant :</b>					
B. 2.—Other Charges . . .	3,40,180	2,90,456	—49,724	—14,078	—35,646
Savings occurred mainly in the Andaman Forests (about Rs. 38,900), and in the estimate of the Forest Research Institute (about Rs. 11,300). In the former case the saving was set apart against the cut of Rs. 50,000 for probable saving under subhead F. In the latter case the purchase of certain machines was postponed and less expenditure was incurred on fittings. A sum of Rs. 1,547 was offered for surrender from the Forest Research Institute Budget but the proposal reached the Finance Department too late for sanction.					
<b>C.—Demarcation, Improvements and Extension of Forests . . .</b>	33,120	16,858	—16,462	—1,620	—14,842
The saving occurred mainly in the Andaman Forests and was mainly due to difficulty in obtaining temporary foresters trained in enumeration and mapping work with the result that the start was delayed. The net saving was retained to meet the cut for probable savings (subhead F.)					
<b>D.—Share of Establishment charges transferred from Major Head 8 :</b>					
Non-voted . . .	7,300	5,844	—1,456	..	—1,456
Accurate forecast for the pro-rata distribution of establishment charges was not possible.					
Voted. . . .	17,700	32,061	+14,361	..	+14,361
The excess occurred mainly in the Andaman Forests. See D.—Non-voted.					
<b>DD.—Deduct—English cost of stores and establishment . . .</b>		—28,135	—28,135	..	—28,135

The adjustment was made for the first time in accounts for March 1930 Supplementary.

Major Head and Sub head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.			
	Rs.	Rs.	Rs.	Rs.	Rs.			
E.—English charges (High Commis- sioner) on stores . . . . .	45,000	27,071	—17,029	—203	—16,826			
Due to modification in requirements. Rs. 16,000 offered for surrender, but only Rs. 203 was utilised.								
E.E.—Loss or Gain by Exchange . . . . .	..	164	+164	+203	—39			
See Paragraph 48, Chapter III of the Report.								
F.—Deduct—Probable savings . . . . .	—50,000	..	+50,000	..	+50,000			
	Fully realised.							
G.—Deduct.—Share of Capital charges financed from Ordinary Revenues ; G. 1.—India :								
Non-voted . . . . .	—7,300	—5,844	+1,456	..	+1,456			
The entire expenditure under this Grant is met from ordinary revenues and is trans- ferred at the end of the year to the major head "8A".								
Voted . . . . .	—4,10,700	—3,67,178	+43,522	+6,190	+37,332			
See G. 1.—Non-voted. Smaller expenditure under B. 2 mainly accounts for the large variation under this subhead.								
G. 2.—England . . . . .	—45,000	—27,071	+17,029	..	+17,029			
See E.								
TOTALS	{	Non-voted {	Gross . . . . .	7,300	5,844	—1,456	..	—1,456
			Deductions . . . . .	—7,300	—5,844	+1,456	..	+1,456
		Net . . . . .	..	..	..	..	..	
			Voted . . . . .	Gross . . . . .	4,55,700	4,23,284	—32,416	—15,690
		Deductions . . . . .		—4,55,700	—4,23,284	+32,416	+6,190	+26,226
		Net . . . . .	1,000*	..	—1,000	—9,500	+8,500	

\* The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.



### IMPORTANT COMMENTS.

The charges, which are recorded under this Grant in the first instance, are at the end of the year transferred to the major head "8A—Share of Capital charges financed from ordinary revenues". The charges thus transferred appear under the different Grants (Area or Subject) concerned. The *net* grant under the Demand is, therefore, *nil*, a nominal demand for Rs. 1,000 being submitted for the vote of the Legislative Assembly. The saving of Rs. 1,000 against the nominal grant in this year was converted into an excess of Rs. 8,500 by the acceptance of surrenders aggregating Rs. 9,500 by the Finance Department as detailed below :—

Subheads.	Amount of surrender.	Date of acceptance by the Finance Department.
	Rs.	
B. 2.—Other charges . . . . .	7,500	11th January 1930.
A.—Communications and Buildings . . . . .	2,000	22nd March 1930.

The surrenders of Rs. 7,500 and Rs. 2,000 under the sub-heads B.-2 and A. respectively without a corresponding reduction of the original provision made under the sub-head "G.—*Deduct*—Share of Capital charges, etc.—G.-1—India" had the effect of converting the saving into an excess in a Grant for which there is only a nominal demand. Strictly speaking, there should be no surrender at all under the capital head, but only a re-appropriation from the *gross* head to the *deduct* sub-head, the surrender being made from the sub-head for "Share of Capital Charges financed from Ordinary Revenues" in the Area or Subject Demands concerned.

## GRANT No. 88.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, adjusted withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS."</b>					
<b>A.—Capital Account of Irrigation Works not Charged to Revenue —Capital cost of Works only— Major Head "55".</b>					
<b>A. 1.—Productive Works :</b>					
Lower Swat and Kabul River Canals :					
<b>A. 1 (1).—Works . . .</b>					
O. 1,40,000 } S. (a) 82,000 }	2,22,000	2,19,243	—2,757	..	—2,757
<b>A. 2.—Unproductive Works :</b>					
North-West Frontier—Upper Swat River Canal :					
<b>A. 2 (1).—Works . . .</b>	63,000	39,212	—23,788	—23,342	—446
Due to postponement of works not of immediate importance in the North-West Frontier Province.					
<b>A. 3.—Unproductive Works :</b>					
Baluchistan and Ajmer-Merwara :					
<b>A. 3 (1).—Works . . .</b>	1,70,000	84,999	—85,001	—84,900	—101
Due to postponement of work on the Malazai pumping scheme in Baluchistan.					

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Capital Account of Irrigation Works not Charged to Revenue  
—General Capital Charges—  
Major Head "55".

B. 1.—Establishment (*vide* D. 5  
in Demand No. 22):

Non-voted O. . . . }	18,324	22,413	+4,089	+2,971	+1,118
S (b) 18,324 . }					

Relates to the North-West Frontier Province and was due to calculations made on the *pro-rata* basis at the close of the year.

Voted O 1,20,400 }	1,40,400	71,368	—69,032	—44,371	—24,661
S (c) 20,000 . }					

Saving of Rs. 46,928 occurred in the North-West Frontier Province mainly due to decreased expenditure under A. 1 (1) and A. 2 (1). Also a saving of Rs. 22,104 in Baluchistan due to postponement of certain works, *vide* A. 3 (1). The adjustments are made on the *pro-rata* basis at the close of the year.

B. 2.—Tools and Plant ( <i>vide</i> E 3 in Demand No. 22)	600	6,253	+5,653	—600	+6,253
--	-----	-------	--------	------	--------

The entire expenditure relates to the North-West Frontier Province and was due to calculations made on the *pro-rata* basis at the close of the year. The provision of Rs. 600, which relates to Baluchistan, remained unutilised as articles of tools and plant were not purchased during the year.

B. 3.—Pensionary Charges :

Non-voted O . . . }	2,500	3,133	+638	+400	+238
S (b) 2,500 . }					

Relates to the North-West Frontier Province. Expenditure was more than anticipated.

Voted O 13,000 . }	15,000	9,992	—5,008	—2,000	—3,008
S (c) 2,000 . }					

Mainly to saving in the North-West Frontier Province due to decrease under establishment charges which were not known before *pro-rata* distribution.

(b) Sanctioned on 17th March.

(c) Voted by the Legislative Assembly on 19th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
C.— <i>Deduct</i> —Share of Capital Charges (A and B above) financed from Ordinary Revenue ( <i>vide</i> B in Demand No. 22) :						
Non-voted . . . . .	..	—3,376	—3,376	—3,371	—505	
Smaller expenditure in the North-West Frontier Province than anticipated.						
Voted . . . . .	—3,08,000	—1,53,160	+1,54,840	+1,55,213	—373	
Is the result of decreased expenditure in Baluchistan (Rs. 1,05,423) and North-West tier Province (Rs. 49,417.)						
Totals	{	Non-voted {				
		Gross . . . . . 20,324				
		Deductions . . . . . —3,376				
		Net . . . . . 20,324				
		Gross . . . . . 25,551				
		Deductions . . . . . —3,376				
Totals	{	Voted {				
		Gross . . . . . 6,11,000				
		Deductions . . . . . —3,08,000				
		Net . . . . . 3,03,000				
		Gross . . . . . 4,31,067				
		Deductions . . . . . —1,53,160				

## NOTES.

1. The total expenditure for Works, Establishment and Tools and Plant is given below:—

Works . . . . .	3,43,454
Establishment . . . . .	93,781
Tools and Plant . . . . .	6,253

2. The important major works executed during the year are:—

- (i) Remodelling Pishin Canals project (in Baluchistan)—
  - (a) Malazai Pumping Scheme:—estimate Rs. 1,15,967; expenditure to end of March 1930, Rs. 4,986; in progress.
  - (b) Lining Shebo feeder;—estimate Rs. 1,28,100; expenditure to end of March 1930, Rs. 68,660; in progress.
  - (c) Constructing a weir across Surkhab Nullah and a feeder cut to carry water from the weir into existing K. K. Reservoir:—estimate Rs. 64,334; expenditure to end of March 1930; Rs. 67,506; completed.
- (ii) Mardan Hydro-Electric Scheme (North-West Frontier Province):—estimate Rs. 2,34,000; expenditure to end of March 1930; Rs. 2,31,000 (roundly); in progress.
- (iii) Constructing Bihram Deheri Distributory in North-West Frontier Province:—estimate Rs. 1,70,000; expenditure to end of March 1930, Rs. 1,68,000 (roundly); in progress.
- (iv) Constructing Shamozai Distributory in North-West Frontier Province:—estimate Rs. 1,78,000; expenditure to end of March 1930, Rs. 1,80,000 (roundly); completed.

## IMPORTANT COMMENTS.

## General.

The excess in the non-voted section is mainly due to under-estimation, chiefly under sub-head B.-1, in connection with the distribution of non-voted outlay on a *pro-rata* basis.

## GRANT No. 91.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

Major Head and Subhead.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE"					
A.—Works					
O. ..	22,000	6,103	—15,897	..	—15,897
S. (a) 22,000					
Mainly due to the adjustment of certain transactions pertaining to previous years made in the year 1929-30 by debit to the sub-head 'B'. The actual expenditure of the year 1929-30 proper was Rs. 21,964.					
B.—Plant and Machinery . . .	52,000	59,796	+7,796	—2,343	+10,139
Vide 'A'. The actual expenditure of the year 1929-30 proper was Rs. 43,340.					
C.—Cost of Land . . . . .	..	2,111	+2,111	+2,343	—232
Represents cost of land purchased from the Government of Bombay in 1926-27 for which no provision was made in 1929-30.					
D.—Miscellaneous :					
D. 3.—Allowances, Honoraria, etc. . .	..	622	+622	..	+622
Due to adjustment of expenditure for 1927-28 for which there was no provision in 1929-30.					
E.—Deduct—English Cost of Stores and Establishment . . .	—40,000	—38,774	+1,226	..	+1,226
Due to smaller expenditure on English stores. see F.					
F.—English Charges . . . . .	40,000	38,639	—1,361	—1,000	—361
Reduction in prices caused the saving.					
G.—Loss or Gain by Exchange . . .	..	135	+135	..	+135
Totals . {					
{ Gross . . .	1,14,000	1,07,406	—6,594	—1,000	—5,594
{ Deductions . .	—40,000	—38,774	+1,226	..	+1,226
{ Net . . .	74,000	68,632	—5,368	—1,000	—4,368

## NOTES.

1. In June, 1926 the Government of India sanctioned the Establishment of a Press for the Printing of Currency Notes at an estimated cost of Rs. 27,84,000. The total expenditure inclusive of Establishment charges to the end of 1929-30 amounted to Rs. 25,44,430. The work was completed during 1929-30.

2. In September, 1929 the Government of India sanctioned the construction of additional Quarters for the staff at the Currency Note Press at a cost not exceeding Rs. 1,13,000 (Provision for 1929-30 Rs. 87,000). The total expenditure to the end of year 1929-30 was Rs. 22,194. The work is in progress.

(a) Voted by the Legislative Assembly on 18th February.



## GRANT No. 92—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

Major Head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "56-E.—CAPITAL OUT- LAY ON VIZAGAPATAM PORT.":</b>					
<b>A.—Pay and Allowances other than Travelling Allowances:</b>					
A. 1.—Engineering Establish- ment—Officers . . .	1,26,000	1,13,309	—12,791	—13,100	+309
Mainly due to (i) leave salary of a permanent Bengal Nagpur Railway Officer having been debited to that Railway although provision had been made under this head (Rs. 7,992), and (ii) leave out of India (Rs. 4,642).					
A. 2.—Engineering Establish- ments—Subordinates . .	18,000	16,369	—1,631	—1,700	+69
A. 3.—Office Establishments . .	56,000	59,122	+3,122	+3,400	—278
Mainly due to the appointment of a Chief Draftsman.					
A. 4.—Other Establishments.					
Non-voted O. . . . .					
S. (a) 1,000 } . . . . .	1,000	2,248	+1,248	..	+1,248
Due to payment made in India to an officer provision for which was made in Eng- land. See F. I. Non-voted.					
Voted . . . . .	1,06,000	80,998	—25,002	—23,700	—1,302
The saving is the net result of a saving of Rs. 27,031—under Audit Rs. 11,038, Traffic Manager's Office Rs. 15,993 and a net excess of Rs. 2,029—under medical Rs. 451, Ad- ministration Rs. 929 and other establishments Rs. 649. The saving under Audit was chiefly due to the abolition of four posts of clerks and also to the leave salary (Rs. 5,000) of the previous Audit Officer having been debited to the E. B. Railway instead of to this head. The saving under Traffic Manager's Office was due to the half pay of Traffic Manager having been debited to Port Funds as decided by the Railway Board and to his sterling overseas pay having been disbursed in England whereas full provision was made in the budget in the Indian grant. The excess under medical was due to the debit for salary of the Chief Medical Officer, a voted officer, not being anticipated. The excess under Administration was due to the allowance paid to the Marine Superintendent for advisory work. The excess under other establishment was due to the transfer of certain work charged establishment to General Charges on the amalgamation of stores.					
A. 5.—Provident Fund Contri- butions . . . . .	15,000	9,637	—5,363	—2,000	—3,363

Chiefly due to bonus for the second half year of 1929-30 having been adjusted in the accounts for 1930-31; also to smaller contributions than were anticipated for the reasons given against the subheads A. 1. and A. 4 Voted.

(a) Sanctioned on 11th March,



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess Saving	Net + reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Travelling Allowances . . .	18,000	11,576	—6,424	—5,800	—624
Mainly due to less tonring.					

C.—Contingencies . . . . .	20,000	30,610	+10,610	+11,000	—390
----------------------------	--------	--------	---------	---------	------

Due to (i) the installation of electric fans and their running charges, (ii) adjustment of arrears of telephone rent (Rs. 1,300), and (iii) increased expenditure on the printing of forms, etc., and also on stationery and other miscellaneous stores (Rs. 3,000).

D.—Land . . . . .	80,000	25,321	—54,679	—53,400	—1,279
-------------------	--------	--------	---------	---------	--------

Due to (i) non-adjustment during the year of the following items:—

(i) Land for Lova Gardens (Rs. 24,200).

(ii) Compensation for the acquisition of ferries (Rs. 20,000).

and (iii) Compensation for the goods shed at wharf (Rs. 10,000).

E.—Reclamation . . . . .	11,75,000	13,08,018	+1,33,018	—1,75,970	+3,08,988
--------------------------	-----------	-----------	-----------	-----------	-----------

Due to (i) increased stores consumed from stock due to better progress of work (Rs. 58,018) and (ii) lump cut by the Railway Board (Rs. 75,000).

#### F.—Works:

##### F. 1.—Expenditure in Eng- land

Non-voted O. . . . .	} 2,000	752	—1,248	..	—1,248
S. (a) 2,000					

Provision was made for leave salary of one officer and part charge on account of leave salary of another; the latter was, however, readjusted under 'Voted' in accordance with a revised authority.

Voted . . . . .	56,000	4,56,427	+4,00,427	+4,49,000	—48,573
-----------------	--------	----------	-----------	-----------	---------

Is composed of the following items:—

	Grant.	Expendi- ture.	Excess.	Net modi- fication.	Final saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Stores for India . . .	53,000	4,49,507	+3,96,507	+4,44,000	—47,493
(ii) Establishment . . .	3,000	6,920	+3,920	+5,000	—1,080

Under (i), the original grant, based on Railway Department forecast, was inadequate; excess mainly due to liabilities brought forward. Payments amounting to Rs. 1,00,000 carried forward to 1930-31.

Under (ii) the grant was for overseas pay of an officer, which amounted to Rs. 2,133. In addition payments were made to two officers on account of leave salaries.

(a) Sanctioned on 27th March.

Major head and Subhead.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

## F. 2.—Exchange

Non-voted	.	..	8	+8	..	+8
Voted	.	..	4,331	+4,381	+4,000	+351

See paragraph 48, Chapter III of the Report.

F. 3.—Expenditure in India	14,00,000	4,77,137	—9,22,863	—3,30,330	—5,92,533
----------------------------	-----------	----------	-----------	-----------	-----------

## Due to—

- (i) Postponement of construction of Transit sheds owing to the reconsideration of design (Rs. 3,33,539).
- (ii) Bills for Hopper Barges remaining unpaid owing to contractor's delay in submitting the bills (Rs. 1,00,000)
- (iii) Increased stores charged to Reclamation for the reason given against subhead E (Rs. 58,018).
- (iv) Receipts on capital account (Rs. 32,114).
- (v) Transfer of work charged establishment to General Charges for the reasons given against subhead A-4 (Rs. 649).
- (vi) Curtailment of expenditure in India simultaneously with increased expenditure in England (Rs. 3,98,493).

G.—Interest during Construction	9,30,000	9,79,205	+49,205	+24,600	+24,605
---------------------------------	----------	----------	---------	---------	---------

## Due to :—

- (i) An excess on account of Interest on Capital outlay during construction adjusted at the provisional rate of 5.38 per cent. in the accounts of 1928-29 and at the final rate of 5.63 per cent. in 1929-30 (Rs. 33,636).
- (ii) Certain receipts on Capital Account correctly adjusted by deduction from expenditure under subhead F. 3 instead of under this subhead where the provision was made (Rs. 32,114).
- and (iii) Savings due to less capital outlay than anticipated and partly to over-estimation (Rs. 16,545).

Total	{ Non-voted	3,000	3,008	+8	..	+8
	{ Voted	40,00,000	35,72,010	—4,27,990	—1,14,000	—3,13,990

*Stores Account.*

	Rs.
1. Amount of opening Balance . . . . .	1,65,345
2. Value of stores received during the year . . . . .	10,56,777
Total . . . . .	12,22,122
3. Value of stores utilised, sold or otherwise disposed of . . . . .	10,61,078
4. Amount of closing Balance . . . . .	1,61,044

The result of an audit verification during the year 1928-29 was a shortage of Rs. 199 and an excess of Rs. 66. A sum of Rs. 78 was written off under the Engineer-in Chief's sanction during the year 1928-29 and the balance adjusted in 1929-30. An audit verification of the stock of stores during the year 1929-30 was not done for want of staff.

*Statement of Expenditure on Important new works.*

Service.	Grant.	Expenditure.	Balance	
			Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Construction . . . . .	40,03,000	35,73,918	4,27,982	..

*Observations.*

The Project Estimate sanctioned by the Secretary of State and communicated by the Railway Board in October 1925 was for Rs. 2,23,00,000. Estimates for additional works since sanctioned by the Railway Board Supplementary to the Project Estimate amount to Rs. 25,13,687, increasing total sanctioned outlay on the scheme to Rs. 2,48,13,687. Expenditure to end of 1929-30 is Rs. 1,90,38,736; balance Rs. 57,74,951; the work is in progress. A revised estimate for Rs. 3,11, 12,422 has since been submitted for sanction.

## IMPORTANT COMMENTS.

*General.*

The saving in the voted section represents 10·7 per cent. of the Grant, against 38·5 per cent. in the previous year. This indicates an improvement in budgeting.

Subhead F. 1. voted—This subhead is subordinate to the main subhead 'Works', while it includes establishment charges which are, however, small.



*Loan of dredger "St. Andrew" from Cochin Harbour.*

2. It was proposed to utilise the dredger "St. Andrew" belonging to the Government of Madras for the Vizagapatam Harbour Construction. The Railway Board approved the plan under certain terms set forth by the Administrative Officer of the Harbour Scheme. The terms included the following important conditions :—

- (1) The Secretary Marine Department, Government of Madras should give necessary instructions to his Harbour Engineer-in-Chief with a view to the vessel being prepared at an early date for use at Vizagapatam.
- (2) The Mechanical Superintendent, Vizagapatam Harbour should be deputed to make an inspection of the vessel before she leaves Cochin.
- (3) The vessel will in the first instance be taken on hire and a payment of Rs. 300 per working day will be due on account of her. Should there be a stoppage of work over a period of a week or more, whether for repairs or on account of stress of weather, the hire payment would not be due, but for shorter period it would.
- (4) Such running repairs as may be necessary to keep the ship working will be executed at Vizagapatam and will be chargeable to Vizagapatam Harbour Construction but it has been agreed that the Madras Government will carry out at Cochin and at their cost all repairs which may have to be done during periodical repairs. It will be necessary for any question which may arise as to the incidence of repair cost, to be settled between the two Engineers-in-Chief.

The Engineer-in-Chief with the sanction of the Railway Board appointed the necessary staff and crew and detailed them to proceed to Cochin to bring the vessel to Vizagapatam. The Mechanical Superintendent of the Vizagapatam Harbour did not make an inspection of the vessel before she left Cochin, but the late Mechanical Superintendent of the Cochin Harbour who was appointed as Chief Engineer to bring the dredger to Vizagapatam did inspect it.

The vessel arrived at Vizagapatam outside the harbour on 22nd February 1929. Immediately after dredging commenced a certain part broke and prevented the possibility of further work until a new one had been fitted. The vessel was, therefore, taken back and handed over at Cochin on 25th March 1929. The services of the staff and crew were terminated.

The expenditure incurred in connection with the voyage of the vessel from and to Cochin together with other incidental charges was as follows :—

	Rs.
Labour charges . . . . .	14,900
Stores . . . . .	22,100
Miscellaneous . . . . .	1,800
Rations . . . . .	800
Insurance Charges . . . . .	8,700
Total	48,300

No payment has yet been made to the Government of Madras. The arbitrator who was appointed in connection with the question of the damage to the dredger has submitted a report which is summarised below :—

The prime cause of the failure is considered to be due to extreme weakness of the frame at the point of fracture induced by corrosion which had reached such an advanced state that the frame was liable to rupture under any working conditions, even of a light nature.

It is not considered that any action on the part of the Dredging Master of the "St. Andrew" can be taken as contributing towards fracture of the frame.

That while it is considered that Vizagapatam Harbour Construction were technically responsible for the vessel leaving Cochin Harbour with the frame in an unsound condition, yet the Cochin Harbour authorities cannot be held blameless in the matter as it was a justifiable assumption on the part of the Vizagapatam Harbour Construction to expect the Cochin Harbour authorities to maintain an average standard of maintenance on the vessel. It is accordingly suggested that the cost of the voyages to and from Vizagapatam be borne equally by the Vizagapatam Harbour Construction and the Cochin Harbour authorities.

The cost of the repairs to the suction frame will naturally be borne by the Cochin Harbour authorities.\*

*Concordance between the Appropriation Account heads and the Finance and Revenue Account heads.*

3. During an informal inspection of the Audit Office, Vizagapatam Harbour Construction, the Director of Railway Audit observed that there was no proper concordance between the accounts heads under which the expenditure was being booked and the budget heads under which funds had been sanctioned. The matter was taken up with the Railway Board and a revised classification bringing the budget heads into closer accord with the accounts heads will come into operation in the budget of 1931-32.\*

*Loss due to acquisition of land in excess of requirements.*

4. An area of about 10,328 acres of land was acquired for the purposes of the project. According to the original plan a large part of this land was designed for the creation of two large tidal scour basins, but it has since been decided that owing to the very small rise of the tide this manner of producing a natural scour in the entrance channel to the harbour will not be practicable and the idea has been dropped. A certain portion of the consequently surplus land has been transferred to the Department of Industries and Labour of the Central Government for air craft purposes and another portion may be sold to the Bengal Nagpur Railway. This will still leave about 9,905 acres, the cost of acquiring which excluding interest and general charges amounts to Rs. 40-30 lakhs. Of this according to the revised lay

\*Director of Railway Audit.



out, land corresponding to an expenditure of Rs. 10·23 lakhs only is required for actual construction purposes. The harbour authorities have divided the land including that required for immediate harbour purposes into the following three classes :—

(a) areas which cannot be alienated on account of their position or because they are required for actual construction purposes (Rs. 20·05 lakhs). Of this land representing Rs. 9·84 lakhs is not required for immediate purposes but for future development only,

(b) areas which can be alienated subject to anti-malarial restrictions (Rs. 14·57 lakhs).

The harbour authorities claim that this land is practically unsaleable owing to the anti-malarial restrictions,

(c) areas which can be alienated without conditions (Rs. 5·67 lakhs).

Here, the harbour authorities claim that the land has at present no market value.

The Administration has, therefore, decided to retain possession of all the land and lease what they can to the best advantage possible. The present net revenue is Rs. 18,936 per annum, representing 63 per cent. on the acquisition cost of the surplus land. In the revised estimate Rs. 8·93 lakhs has been provided for interest on the cost of effective land and Rs. 10·32 lakhs as interest on ineffective land expenditure. The total charge to the project, therefore, on account of the surplus land will be about Rs. 31 lakhs.

The change of plan in regard to the tidal scour basin does not account for the whole of the extra charge as the land was acquired very cheaply at Rs. 50 an acre. To a certain extent the excess outlay is due to the inflated awards given by the Land Acquisition Officer. However, for the original acquisition of a considerable portion of the land, particularly that to the south of the creek (at the mouth of which the harbour is being constructed) no explanation has ever been given. It has been suggested that part of it was taken up in order to apply anti-malarial measures and to obviate heavy claims for compensation which might have been brought against the Government. Against this, however, is the fact that the areas to which this argument is applied are not closely contiguous to the harbour, but are the somewhat higher grounds above the swampy area. There is also reason to believe that the acquisition of land for railway purposes was done on an unduly generous scale.

Two alternatives have been placed before the Government of India for dealing with the extra cost mentioned in this paragraph as well as the extra sum involved in the case dealt with in paragraph 8. These are either that the amounts should be written-off or that in this case the surplus land should be shown under a head "surplus land for future development" in the Capital Account and Balance Sheet and that for the purpose of arriving at shipping rates no interest should be charged on the amount.\*

\*Director of Railway Audit.



*Abandonment of scheme for construction of a road.*

5. The Vizagapatam Harbour Construction estimate included provision for the construction of a road about 5 miles long to be linked up with a trunk road. The work was begun and sums of Rs. 22,400 representing expenditure on works and Rs. 1,250 road metal stacked at site were spent. A revised lay out of the project was in the meantime approved by the Government of India and in this the road was omitted, partly on the ground that the project would gain very little by its construction and partly because its construction might seriously affect the traffic of a ferry service included in the project. About Rs. 950 worth of the road metal was washed away in floods and the balance could be put to no practical purpose. Consequently the whole expenditure of Rs. 23,650 so far as the Harbour project is concerned has been unprofitable, but has had to be provided for in the revised estimate.

The local Government, when consulted, agreed that they could not count on the provision of the road at the expense of the Harbour scheme. They hope, however, still at some future time, to make the proposed road and to utilise what has been constructed in doing so.\*

*Absence of penalty clauses in contracts and agreements or non-enforcement in full or in part of such clauses even where provided.*

6. In some instances the contracts for the supply of plant and stores, etc., though fixing a date for delivery, did not contain any penalty clause for late delivery. In some cases plant and stores were delivered much later than the dates fixed in the contract and the bills were passed in full without any penalty being imposed for late delivery. The matter was put to the Administration and they were asked why no penalty had been stipulated and enforced. The Administration explained that no penalty clauses or absolute restrictions in this connection had been introduced as such conditions would either have delayed the delivery dates still further, or in some other cases would have resulted in the refusal of some firms to offer a quotation, or in their putting in a higher tender price to include an allowance against such penalty.

Besides these cases, there were other instances where the contracts in addition to stipulating a fixed date for delivery did specify certain penalties for delayed supply. In some of these, deliveries were actually made much later than the stipulated dates, while the penalties recoverable under the terms of the contract were either waived in full or recovered only in part. In one instance Rs. 2,000 otherwise recoverable was foregone in full, and in another against a penalty amount of Rs. 10,600, a sum of Rs. 4,300 only was recovered and the balance waived. On the matter being taken up the Administration explained that in these cases the delays did not affect the works or involve the harbour construction in any further actual loss and for this reason the penalties were waived. In the case of the sum of Rs. 4,300 mentioned above there was an actual loss sustained and the amount was, therefore, recovered.

\* Director of Railway Audit.

Admitting that the Administration must have the final decision about the necessity of a penalty clause or its enforcement, the advisability of the inclusion of such a clause in most cases cannot be gainsaid. It seems doubtful too how far the argument can be legitimately used that this has the effect of raising prices.\*

*Over-capitalisation on the Vizagapatam Harbour project.*

7. The project estimate which originally stood at Rs. 248·14 lakhs has been revised to conform to a revised lay out and the total estimated cost is now put at Rs. 311·13 lakhs. This amount is made up of—

	Rs.
Preliminary Expenses . . . . .	1·03 lakhs.
Land . . . . .	42·46 „
Works . . . . .	171·04 „
General Charges . . . . .	25·18 „
Interest . . . . .	71·42 „

The interest charges on this capital outlay for the first five years after the opening of the port will according to the Government of India's proposals to the Secretary of State be charged to the capital account as sufficient revenue to meet these charges cannot be expected within that period. At 5½ per cent. compound interest these interest charges will amount to Rs. 95·5 lakhs which will bring the total capital up to Rs. 406·62 lakhs.

If the several works (excluding land) are divided into two categories for the purpose of calculating contributions to a sinking fund, namely (1) works with a life of 30 years costing Rs. 176·6 lakhs (ii) works with 60 years' life amounting to Rs. 65·8 lakhs, the total annual sinking fund contribution for the first 5 years will amount to Rs. 5·14 lakhs. The gross annual revenue during the first 5 years after the opening of the Port is anticipated to be Rs. 17·94 lakhs, and the total expenditure in connection with the working of the port including the contribution to a sinking fund Rs. 14·85 lakhs. The net revenue of Rs. 3·09 lakhs represents a return of 0·76 per cent. on the capital involved.

Certain works which have been taken in the analysis as having a life of 30 years are considered by the Administration as likely to last 60 years and the Administration's figures for sinking fund purposes of assets with the longer and shorter lives are Rs. 213·91 lakhs and Rs. 28·49 lakhs respectively. On this basis the net annual revenue will be Rs. 5·12 lakhs representing 1·26 per cent on the capital outlay.

The net return in either case is, however, far below the interest charges to be borne by the project. The gross outlay of Rs. 406·62 lakhs includes interest charges amounting to Rs. 166·92 lakhs, and land charges to a total of Rs. 42·46 lakhs (of which about three fourths are ineffective and producing practically no revenue), and the project would seem to commence under the serious handicap on over-capitalisation.

\* Director of Railway Audit.



The remarks of the Administration in this statement of the case are to the following effect:—

The total capital of 406 lakhs five years after opening or of 311 lakhs at date of opening may be divided into four divisions as follows:—

	At opening of port.	5 years after.
1. Port Approaches . . . . .	106	139
2. Developed land and building . . . . .	34	44
3. Undeveloped land . . . . .	56	73
4. Expenditure on Mineral and General Berths and Railways . . . . .	115	150
	<u>311</u>	<u>406</u>

Of these items (1) and (2) necessarily cover work which provides for a large extension of the port beyond the preliminary phase scheme and a reasonable return on these items cannot be expected unless and until a very considerable enlargement of the harbour takes place. From the nature of things this expenditure is the minimum which could be incurred for the small scheme undertaken in the first instance but this minimum provision made is sufficient to serve a harbour of very greatly larger capacity.

Item (3). Undeveloped land is necessary to allow of free development in the future. Whether the area of land acquired is excessive for this purpose is a matter of opinion and must remain so until developments prove that the harbour authorities were correct or otherwise in their view of the future requirements of the port. It is well known that the development of other ports in India, *e.g.*, Bombay and Karachi has been seriously affected by the impossibility of obtaining land for their necessary extensions at a reasonable rate.

Item (4) General harbour facilities. This is expenditure mainly necessary for the opening stages of the harbour. Some portion of this expenditure, however, cannot be extended to its full use without further expansion of the harbour.

It is not seen how the alleged over-capitalisation of the harbour except to a comparatively small extent in the case of land could have been avoided if the harbour was to be undertaken at all.

It has to be assumed that the harbour will be a success and that great expansion in a reasonable time will take place. The cost of this expansion and the loss in the meantime have to be added to the initial expenditure and the returns anticipated from trade after the expansion has taken place have to be calculated.

There are so many conjectural items entailed in such a comparison that it is hardly practicable at the present time to investigate the matter, but over-capitalisation cannot be assumed if these considerations are neglected. In short, the Administration states that whether there has or has not been over-capitalisation cannot be ascertained till the harbour has expanded as other harbours in the past have expanded and for which expansion prudent



measures have been taken. If in the alternative there has been over-capitalisation then it was inevitable and has been to all intents and purposes on the smallest scale compatible with the construction of a port at all.\*

*Defalcations in the awards for land, etc., involving excess payments.*

8. During the years 1922 to 1924 land was acquired for the construction of the Vizagapatam Harbour. Subsequently it came to the notice of the Madras Government that very serious irregularities had taken place in making the acquisition awards and the payments, and the Deputy Collector in charge was dismissed as a result of the investigations. It was realised that the awards were excessive and had not been made in good faith. No action could, however, be taken and no appeal could be made by the harbour authorities against them.

The excess involved in the cases with which the land acquisition officer was charged was estimated by the Audit Department to be about Rs. 6.48 lakhs. The harbour authorities made an independent scrutiny of individual awards and after giving due allowance for special conditions and circumstances concluded that Rs. 4.92 lakhs was a more reliable and reasonable estimate of the excess payment. This latter figure may be taken to be the minimum loss incurred owing to the irregularities which occurred in the Land Acquisition proceedings. The interest charges on this figure amounted to Rs. 2.46 lakhs up to 31st March 1930 and a sum of Rs. 7.38 lakhs at any rate may be considered as a dead loss to Government.

An important point which arises is whether Government should not have a chance of appealing against an award of their own acquisition officer when bad faith or collusion with the people whose land has been acquired has been proved against him.\*

---

\*Director of Railway Audit.

## GRANT No. 93.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for expenditure on CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "56-E. (2) CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS."</b>					
<b>A.—Capital Outlay on Light Ships not charged to Revenue :</b>					
<b>A.1—Light Ships :</b>					
A.1 (1).—Construction of Light Ships (Burma) . . . . .	3,40,000	3,20,897	—19,103	—21,335	+2,232
Due to certain expenditure on the new Light Vessel for the Baragud Flats not having been incurred during the year.					
A.1 (2).—Deduct amount financed from General Reserve Fund . . . . .	—3,40,000	—3,20,897	+19,103	+14,735	+4,368
See sub-head A. 1. (1).					
<b>A.2—Suspense :</b>					
A.2 (1).—Stock . . . . .	17,240	67,888	+50,648	+54,060	—3,412
Due to actual requirements having proved more than anticipated.					
A.2(2).—Deduct—value of Stores issued on Revenue account . . . . .	—9,240	—55,067	—45,827	—47,460	+1,633
Due to larger issues than anticipated. See also sub-head A. 2. (1).					
<b>B.—Deduct—English cost of Stores and Establishment . . . . .</b>		—3,36,108	—3,36,108	—3,37,965	+1,857
Due to the decision to incorporate English Expenditure in the Indian portion of the accounts having been arrived at after the preparation of the Budget.					
<b>C.—Expenditure in England :</b>					
C.1.—Stores . . . . .		3,33,384	+3,33,384	+3,37,665	—4,581
A new head opened in the Home Accounts during the year; expenditure was originally adjusted through the Remittance Account.					
<b>D.—Loss or Gain by Exchange . . . . .</b>		2,724	+2,724	..	+2,724
See paragraph 48, Chapter III of the Report.					
<b>Totals</b> { Gross . . . . .	3,57,240	7,24,893	+3,67,653	+3,70,690	—3,037
Recoveries . . . . .	—3,49,240	—7,12,072	—3,62,832	—3,70,690	+7,868
Net . . . . .	8,000	12,821	+4,821	..	+4,821

## IMPORTANT COMMENT.

## • GENERAL.

Estimating and control were rendered difficult by the fact that this new Grant was created for the first time in 1929-30.

## GRANT No. 94.—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1939, compared with the Sum Granted, to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, with transfer or surrender. + or —.	Remainder unadjusted.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—“60-B.—COMMUTED VALUE OF PENSIONS”.</b>					
<b>A.—Payments of Commuted Value of Pensions:</b>					
<b>A. 1.—Departmental:</b>					
Non-voted O. 5,66,000					
S.(a) 1,06,000	6,72,000	9,41,007	+2,69,007	..	+2,69,007
Mainly due to payment of more claims by the Military Department than anticipated (Rs. 3,02,007). The provision of Rs. 33,000 in the Railway estimate remained unutilised.					
Voted . . .	1,12,000	1,12,582	+582	..	+582
<b>A. 2.—Non-Departmental:</b>					
Non-voted . . .	2,50,000	2,97,438	+47,438	..	+47,438
Heavier adjustments during the closing months and after the close of the year caused the excess.					
Voted O. 27,50,000					
S. (b) 4,34,000	31,84,000	30,80,119	—1,03,881	+16,000	—1,19,881
Expectations did not fully materialise.					
<b>B.—Payments of Commuted value to Provincial Governments:</b>					
Non-voted O. 1,30,000					
S.(c) 5,00,000	6,30,000	6,86,747	+56,747	..	+56,747
The actual expenditure under the subhead amounted to Rs. 1,56,516 during 1923-29 and Rs. 1,11,439 during 1927-28. The additional appropriation of Rs. 5,00,000, based on progress of actuals proved, however, a slight under-estimate.					
Voted . . .	10,00,000	11,36,064	+1,36,064	+3,00,000	—1,63,936

Due to larger payments than originally anticipated. Extra expenditure to the extent of Rs. 3,00,000 was anticipated on progress of actuals; the actual expenditure ultimately was less.

(a) Sanctioned on 25th March.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned on 27th February.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal + or —, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**C.—Deduct.—Equated Payments of Commuted Value of Pensions Charged to Capital:**

**C. 1.—Departmental:**

<i>Non-voted</i> O.	—1,25,000	} —1,28,000	—1,25,606	+2,394	..	+2,394
S.(d)	—3,000					

The provision in the Railway Department (Rs. 3,000) was not utilised.

Voted	—3,000	—5,309	+2,691	..	+2,691
-------	--------	--------	--------	----	--------

Overestimation in the Railway Department.

**C. 2.—Non-Departmental:**

Non-voted	O.	—35,000	}	—30,000	—29,921	+79	..	+79
	S.(e)	5,000						
Voted	.	.	.	—3,83,000	—3,98,577	—15,577	—16,000	+423.

The original estimate proved somewhat low

**D.—Deduct.—Commuted Value of Pensions recovered from Provincial Governments, etc.:**

**D. 1.—Departmental**

O.	—10,000	} —36,000	—63,050	—27,050	..	—27,050
S.(d)	—26,000					

Relates to the Military Department. Receipts from the Civil Department were more than anticipated.

**D. 2.—Non-Departmental:**

<i>Non-voted</i> O.	..	} —5,000	—1,23,708	—1,18,708	..	—1,18,708
S. (e)	—5,000					

Relates to the Civil Department. The entire amount of the recoveries was adjusted in the March supplementary accounts. The recoveries adjusted under the subhead during 1928-29 amounted to Rs. 14,955 only and no approximate estimate was possible.

Voted	—5,00,000	—12,79,444	—7,79,444	—5,00,000	—2,79,444
-------	-----------	------------	-----------	-----------	-----------

Relates to the Civil Department. Extra recoveries to the extent of Rs. 5,00,000 were anticipated. Heavier adjustments were made towards the closing months and after the close of the year.

(d) Sanctioned on 25th March.

(e) Sanctioned on 27th February.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

**E.—Deduct.**—Commuted value of pensions financed from Ordinary Revenues :

Non-voted O.	—1,30,000	—6,15,000	—5,63,039	+51,961	..	+51,961
* S. (f) —4,85,000						

The expenditure recorded under the subhead represents the difference of the figures appearing under subheads B. and D. (Non-Departmental). The adjustment is made after the close of the year by the Government of India, Finance Department.

Voted	—5,00,000	1,43,380	+6,43,380	+2,00,000	+4,43,380
-------	-----------	----------	-----------	-----------	-----------

See E.—Non-voted.

Totals	{ Non-voted	Gross	15,52,000	19,25,192	+3,73,192	..	+3,73,192
		Deductions	—8,14,000	—9,05,324	—91,324	..	—91,324
		Net.	7,38,000	10,19,868	+2,81,868	..	+2,81,868
	{ Voted	Gross	42,96,000	43,28,765	+32,765	+3,16,000	—2,83,235
		Deductions	—13,91,000	—15,39,950	—1,48,950	—3,16,000	+1,67,050
		Net	29,05,000	27,88,815	—1,16,185	..	1,16,185

#### NOTES.

1. The extra expenditure of Rs. 3,02,007 (non-voted) in the Military Department under subhead A 1—Departmental is mainly responsible for the total excess of Rs. 2,81,868 over the final appropriation of Rs. 7,38,000 in the Non-voted section of the Grant.

2. This is the fourth year in which the commutations have been charged to capital. The explanatory notes under the individual subheads indicate how violently the expenditure fluctuates.

(f) Sanctioned on 27th February.

## GRANT No. 95—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of New CAPITAL WORKS AT DELHI.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head " 57—Initial Expenditure on New Capital at Delhi "					
A.—Pay and Allowances other than Travelling Allowances :					
A. 1.—Engineering Establish- ment—Officers.					
Non-voted O. 1,66,666	1,69,496	1,65,345	—4,151	—2,800	—1,351
S. (a) 2,830					
Voted . . . . .	84,893	73,372	—11,521	—12,396	+875
Due to change in personnel necessitating classification of the pay charges of an officer from voted to non-voted.					
A. 2.—Engineering Establish- ment—Subordinates .	1,83,120	1,94,643	+11,523	+12,630	—1,107
Additional appointments of certain Subordinates sanctioned during the course of the year and the payment of honoraria caused the excess.					
A. 3.—Specialist Officers					
Non-voted O. 74,984	77,469	74,523	+7,054	+6,110	+944
S. (b) —7,515					
Due to grant of special pay and enhanced rate of pay.					
Voted O. 45,330	58,830	73,074	+14,244	+14,745	—5
S. (c) 13,500					
The promotion of certain officers whose pay was charged to other heads, to the scale of specialist officers and the grant of special pay caused the excess.					
A. 4.—Office Establishments .	4,04,660	4,09,956	+5,296	+8,967	—3,671
Creation of additional posts of clerks was the cause of the excess.					
A. 5.—Other Establishments					
Non-voted O. 31,950	34,477	36,322	+1,845	+1,930	—85
S. (d) 2,527					
Payment of an honorarium to an officer not contemplated in the original budget.					
Voted . . . . .	4,03,797	3,92,603	—11,194	—13,346	+2,152
Promotion of an officer to the scale of specialist officer (Rs. 7,300) and less expenditure than anticipated (Rs. 3,900).					

(a) Sanctioned as follows—6th February,—Rs. 13,500; 12th March,—Rs. 5,015; 31st March,—Rs. 7,515.

(b) Sanctioned on 31st March.

(c) Voted by the Legislative Assembly on 18th February.

(d) Sanctioned on 15th March.



Major Head and Sub head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving	Net reapro- priation, — withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Travelling Allowance :</b>					
B. 1.—Officers (including ex- penditure in England)					
Non-voted O. 27,600	32,100	26,276	—5,824	—5,800	—24
S. (d) 4,500					
Due to less travelling.					
Voted . . . . .	27,000	21,225	—5,775	—6,500	+725
See B. 1 Non-voted.					
B. 2.—Establishments					
Non-voted O. 800	1,754	2,145	+391	+400	—9
S. (d) 954					
More travelling.					
Voted . . . . .	45,200	46,614	+1,414	+1,500	—86
See B. 2. Non-voted.					
<b>C.—Commission Fees and Travelling Allowance of the English Architects (Messrs. Lutyens and Baker) :</b>					
C. 1.—Commission fees (in- cluding expenditure in England)					
O. 85,500	1,48,005	1,48,241	+236	..	+236
S. (e) 62,505					
C. 2.—Travelling Allowance—					
O. 5,000	2,549	2,407	—142	—20	—52
S. (f)—2,451					
C. 3.—Contingencies . . . . .	500	747	+247	+250	—3
<b>D.—Supplies and Services and Contin- gencies :</b>					
D. 1.—Postage, Telegram and Telephone Charges . . . . .	23,000	18,306	—4,694	—5,000	+306
Less expenditure than anticipated in the budget estimate which was based on the actual expenditure in previous years.					
D. 2.—Other Charges . . . . .	50,000	54,077	+4,077	+5,000	—923
Adjustment under this head of loss written off under the orders of the Government of India, was the main cause of excess.					
<b>F—Works—Government House . . . . .</b>	23,77,000	23,05,399	—71,601	—91,829	+20,228

Non-arrival of certain electric fittings.

(\*) Sanctioned on 12th March.

(e) Sanctioned as follows—12th March. Ra. 60,054; 31st March, Ra. 3,451. ~~Rs. 3,451~~

(f) Sanctioned on 31st March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
G.—Works—Secretariats . . . . .	4,19,000	2,39,379	—1,79,621	—1,75,561	—4,060
(i) Anticipated savings Rs. 1,50,000, (ii) less expenditure on extension courts than anticipated Rs. 25,561 and (iii) less payments in England than expected Rs. 4,060.					
H.—Works—Legislative Chamber . . . . .	5,58,000	5,31,356	—26,644	—20,499	—6,145
Postponement of work regarding garages for Council Chamber for want of drawings and sanction.					
I.—Works—Residential Buildings . . . . .	15,98,000	11,62,067	—4,35,933	—4,22,525	—13,408
Anticipated savings 3,97,750, postponement of work due to change of design, and want of sanitary fittings 24,775, Petty savings 13,400. See EE.					
J.—Works—Other Civil Buildings . . . . .	23,83,000	17,62,628	—6,20,372	—6,02,963	—17,409
(i) Anticipated savings Rs. 5,00,000, (ii) delay in approval of samples and late receipt of drawings of the work of furnishing the Government House Rs. 76,972, (iii) change in the site of the Press Buildings Rs. 26,000 and (iv) less payment in England than anticipated Rs. 17,400. See EE.					
K.—Works—Military Buildings . . . . .	42,000	77,632	+35,632	+33,030	+2,602
Unforeseen expenditure on works in progress and on new works not contemplated in the schedule of demands was the cause of the excess.					
L.—Works—Communications . . . . .	60,000	44,290	—15,710	—13,728	—1,982
Construction of certain roads postponed owing to site having not been available.					
M.—Works—Parks and Gardens (including recreation parks) . . . . .	8,000	40,285	+32,285	+34,806	—2,611
See K.					
N.—Works—Other Miscellaneous Public Improvements . . . . .	22,000	17,830	—4,170	—3,406	—674
Due to anticipated savings. See EE.					
O.—Works—Electric Light and Power <sup>7</sup> . . . . .	5,72,000	3,37,171	—2,34,829	—2,43,690	+8,861
Anticipated savings 2,00,000; postponement of work of erection of new plant owing to non-development of site 34,829. See EE.					
P.—Works—Irrigation . . . . .	18,000	20,680	+2,680	+2,341	+339
Expenditure on new works not contemplated in the schedule of demands was the cause of excess.					
Q.—Works—Storm Water Drains . . . . .	1,20,000	78,921	—43,079	—42,590	—489
Due to anticipated savings. See EE.					



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess Saving—	Net + reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
R.—Works—Sewerage . . . . .	63,000	68,074	+5,074	+10,767	-5,693

Execution of certain works postponed last year was the cause of excess.

S.—Works—Water Supply . . . . .	1,35,000	39,576	-95,424	-96,620	+1,196
Due to anticipated savings. See EE.					
T.—Works—Conservancy . . . . .	6,000	10,205	+4,205	+3,794	+411

Due to utilisation of last year's surrender.

U.—Tools and Plant . . . . .	1,11,100	1,03,277	-7,823	-7,925	+102
Due to anticipated savings. See EE.					

V.—Stock and Suspense :

V. 1.—Stock :

V. 1 (1).—Charges—

O. 6,00,000	} 8,54,500	11,39,670	+2,85,170	+2,27,800	+57,370
S. (A) 2,54,500					

Due to (i) more purchases than anticipated and adjustment through stock account of the value of materials purchased in advance of requirements, for His Excellency the Viceroy's House Rs. 2,27,800 (ii) adjustment of cost of timber issued for sawing and seasoning through the manufacture account Rs. 49,810 and other petty variations Rs. 7,560. [The system of providing gross grants (since discontinued from the year 1931-32), was the chief cause of variation under the sub-heads VI (I) and V3 (I)].

V. 3.—Other Suspense Accounts :

V. 3 (1).—Charges—

O. 26,80,000	} 36,07,000	35,23,012	-83,988	-1,60,300	+76,312
S. (A) 9,27,000					

Charges for doors and windows fittings for Government House did not pass through Suspense Account but were debited direct to the work. [See remarks against V 1 (1)].

W. Works—Miscellaneous . . . . .	1,67,000	49,280	-1,17,720	-1,23,078	+5,358
----------------------------------	----------	--------	-----------	-----------	--------

Due to anticipated savings. See EE.

X.—Works—Maintenance during Construction :

X. 1.—Maintenance of Buildings . . . . .	80,000	1,98,323	+1,18,323	+1,10,580	+7,463
--	--------	----------	-----------	-----------	--------

Expenditure on unforeseen works not contemplated in the schedule of demands and greater expenditure on certain works than anticipated.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender. + or —.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>X.—Works—Maintenance during Construction—concl'd.</b>					
X. 3.—Maintenance of Parks and Gardens . . . . .	80,000	61,228	—18,222	—10,110	—8,103
Due to anticipated savings. See EE.					
X. 4.—Irrigation and Domestic Water Supply . . . . .	30,000	291	—29,709	—21,922	—7,787
Due to anticipated savings 21,922 and (ii) more credits than anticipated Rs. 7,700 See EE.					
X. 5.—Conservancy and Sanitation . . . . .	90,000	1,53,729	+63,729	+51,030	+12,699
Due to (i) less recoveries from the sewage farm area Rs. 17,899 (ii) more expenditure on certain works than anticipated Rs. 36,020 (iii) certain adjustment relating to the year 1926-27 to 1928-29, Rs. 9,810.					
X. 6.—Running expenses of Electric Power Plant for General Purposes . . . . .	2,000	5,528	+3,528	+5,340	—1,812
Expenditure on certain unforeseen works not contemplated in the schedule of demands was the cause of excess.					
X. 7.—Running Expenses of Imperial Delhi Railway for general purposes . . . . .	3,000	4,038	+1,038	+1,000	+38
More expenditure than anticipated on the work renewal of Sal sleepers, dog spikes, etc.					
X. 8.—Other Charges . . . . .	15,000	20,708	+5,708	+4,487	+1,221
More expenditure than anticipated on the upkeep of the Combined Hospital, New Delhi.					
Z.—Land Acquisitions . . . . .		2,400	+2,400	+2,400	
Unforeseen adjustment of the cost of land surrendered by the Railway Department.					
<b>A. A.—Deduct—English Cost of Stores and Establishment :</b>					
Non-voted O. —1,53,000	} —1,10,400 —1,10,161 +239 .. +239				
S. (i) 22,600					
Voted . . . . .	—4,57,000	—3,98,207	+58,793	+32,050	+26,743
Mainly to less expenditure in England under Stores (Subhead C. C. 1.)					

(i) Sanctioned on 31st March.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B. B.— <i>Deduct</i> —Receipts and Recoveries on Capital Account:					
B. B. 2.— <i>Deduct</i> —Refunds					
Non-voted O. . . . .					
S. (j) 17,000 } . . . . .	17,000	16,013	—987	..	—987
Voted . . . . .	10,400	898	—9,502	—10,000	+498
Due to wrong provision (for refund of house rent) under voted instead of under non-voted.					
C. C.—Expenditure in England :					
C. C. 1.—Stores . . . . .	4,28,000	3,61,399	—66,601	—47,000	—19,601
Mainly due to liabilities carried forward to 1930-31.					
C. C. 2.—Establishment					
Non-voted O. 1,33,000 } . . . . .	1,09,640	1,09,166	—474	..	—474
S. (k) 23,360 } . . . . .					
Voted . . . . .	29,000	33,631	+4,631	+12,000	—7,369
Represents excess (Rs. 13,000) in the estimate of the Secretary of State counterbalanced by saving (Rs. 8,459) in that of the High Commissioner. In the former case a re-appropriation of Rs. 17,000 was sanctioned towards the close of the year. In the latter case the larger part of the saving was due to the fact that only one officer received overseas pay during the year; remainder represents provision for leave salaries not utilised.					
D. D.—Loss by Exchange					
Non-voted O. . . . .					
S. (k) 740 } . . . . .	760	996	+236	..	+236
See paragraph 48, Chapter III of the Report.					
Voted . . . . .		3,177	+3,177	+2,950	+227
See D. D. Non-voted.					
E. E.— <i>Deduct</i> —Probable Savings . . . . .	—15,53,500	..	+15,53,500	+15,53,500	..
Not fully realised.					
Totals . . . . .					
Non-voted . . . . .	4,73,350	4,72,019	—1,331	..	—1,331
Voted . . . . .	1,31,58,000	1,32,80,295	+1,22,295	..	+1,22,295

(j) Sanctioned, 12th March.

(k) Sanctioned, 31st March.

\*This amount is more than that given in the Finance and Revenue Accounts of the Government of India for the year 1929-30 by Rs. 64,50,075. The difference is due to the fact that, in the Finance and Revenue Accounts, the figure relating to this Grant has been shown net while in the Appropriation Accounts it has been shown gross.



## NOTE.

The total expenditure for Works, Establishment and Tools and Plant is given below :—

	Gross. Rs.	Net. Rs.
Works expenditure (including Suspense, Tools and Plant, etc.) . . . . .	1,19,93,127	73,00,444
Acquisition of land taken up for the Project . . . . .	2,400	1,589
Refunds . . . . .	16,911	16,911
Establishment—		
(i) Direct charges . . . . .	1,55,677	1,55,677
(ii) Joint establishment charges . . . . .	15,84,199	9,11,344
Deduct—Receipts and recoveries on Capital Account . . . . .	..	—11,13,826
Total . . . . .	1,37,52,314	72,72,239

## STORES ACCOUNT FOR THE YEAR 1929-30.

Stock Proper.	Rs.
(i) Amount of opening balance . . . . .	15,80,577
(ii) Value of stores received during the year . . . . .	11,19,189
	<hr/> 26,99,766
(iii) Value of stores utilised, sold or otherwise disposed of . . . . .	12,50,739
(iv) Amount of closing balance . . . . .	14,49,027

## Observations.

(a) The stock-in-hand on the 31st March 1930 was revalued to accord with the market prices except in cases of a few articles not available in the local market. The revised value comes to Rs. 14,39,000 which is less by about Rs. 10,000 than the book value (Rs. 14,49,000). To the book value should be added debits amounting to about Rs. 7,000 which would appear in the next year's account and the sum of about Rs. 9,000 profit outstanding against certain stores. The book value thus exceeds the revised value by about Rs. 26,000 which represents loss. This is in addition to the loss of about Rs. 28,000 already removed from the Stock Account. The total loss during the year comes to about Rs. 54,000 and is due to the following causes :—

	Rs.
(i) Due to the writing down of the issue rates so as to accord with the market prices . . . . .	32,000
(ii) Due to the disposal of surplus stores . . . . .	10,000
(iii) Due to the disposal of unserviceable stores . . . . .	11,000
(iv) Due to other causes . . . . .	1,000
Total . . . . .	<hr/> 54,000

(b) The stores were verified departmentally and the Accounts Officer also exercised an independent test-check. No notable discrepancies were noticed.



(c) The Stock-in-hand is certified to include the following stores :—

	Rs.
(1) Serviceable stores in excess of the requirements for the next 12 months	3,29,000
(2) Unserviceable stores of the value of	6,010
(3) Stores surplus to the requirements of the Department	2,23,000
(4) Electric fans and Regulators borne on stock but in use of the residential and non-residential buildings	5,27,000

E. W. GRINDAL,

*Accounts Officer, Central Accounts Office.*

I have examined the above account and certify as the result of my test audit, that in my opinion the account is correct.

D. N. MUKERJEE,

*Assistant Audit Officer, Delhi Experiments.*

### MANUFACTURE ACCOUNT FOR 1929-30.

Name of Account.	Opening balance.	Value received during the year.	Total	Value utilized during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Manufacture of bricks	—21,716	20,513	—1,203	—1,203	..
2. Collection of materials for electric distribution scheme	32	—32	..	..	..
Total	—21,684	20,481	—1,203	—1,203	..

E. W. GRINDAL,

*Accounts Officer, Central Accounts Office.*

I have examined the above account and certify as the result of my test audit, that in my opinion the account is correct.

D. N. MUKERJEE,

*Assistant Audit Officer, Delhi Experiments.*

### IMPORTANT COMMENTS.

#### *Control over Expenditure.*

The voted expenditure amounted to 132.80 lakhs against the grant of 131.58 lakhs resulting in an excess of about .9 per cent. In the previous three years there was a saving of 43 and 40 and 17 per cent. respectively and it will thus appear that there has been a considerable improvement in the matter of control over expenditure during the year.

#### *Irregularity in acceptance of contracts.*

2. It was noticed from the records of the Accounts Officer, Central Public Works Department, that during 1929-30, contracts were given to other than lowest tenderers in some 68 cases, and the aggregate of the contracts so accepted exceeded the lowest tenders by about Rs. 63,000. In most cases the lower tenders were rejected for the reason that the tenderers were not considered suitable or reliable for the kind of work to be executed.

The more important cases in which the lower tenders were rejected for some reasons other than the unsuitability or unreliability of the tenderers are summarised below :—

**Main reasons for rejection of lower tenders.**

- (1) Lowest tender 25 per cent., below estimated rates.

Accepted 0 per cent. . . . .

Work cannot be done at lower rates without sacrificing efficiency and specifications.

Difference Rs. 4,811.

- (2) Lowest tender 30½ per cent., below estimated rates.

Accepted tender 17½ per cent. . . . .

The rates of the lower tenders are too low to admit of good work.

Difference Rs. 3,666.

- (3) Lowest tender 33½ per cent., below the estimated rates.

Accepted tender 10 per cent. . . . .

Ditto.

Difference Rs. 3,110.

- (4) Lowest tender 21½ per cent., below estimated rates.

Accepted tender 15 per cent., below estimated rates.

Good work cannot be done at less than 15 per cent. below estimated rates.

Difference Rs. 2,189.

- (5) Lowest tender 19½ per cent., below estimated rates.

Accepted tender 10½ per cent., below estimated rates.

Without sacrificing good work it is not possible to execute the work at less than 10 per cent. below the estimated rates.

Difference Rs. 2,185.

- (6) Lowest tender Rs. 27,633 calculated at rates tendered for different items.

Accepted tender Rs. 28,701 calculated at rates tendered for different items.

Tender of . . . accepted as he has a lot of labour at his command and he is the best contractor for this kind of work.

Difference Rs. 1,068.



## GRANT No. 96.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

Major Head and Subhead,	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal, un- surrender, or —.	Remainder adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Advances Repayable, India— Ex- cluding all book-keeping ad- justments and advances on which interest is charged:					
A. 1.—Civil Advances	67,72,000	67,20,008	—51,992	+1,64,000	—2,15,992

In view of the demand for additional allotments [ (i) Rs. 2 lakhs in Madras for Advances to the Cinchona Department, (ii) 1 lakh in the Punjab for the Agricultural Department and (iii) 2 lakhs in Central Provinces for the purchase of food grains ] a re-appropriation of Rs. 1,64,000 was made from " A. 2.—Advances recoverable, Posts and Telegraphs ". It, however, transpired that the local estimates were too generous which is responsible for the saving. The saving which is distributed as follows was partly counterbalanced by small excesses in other Provinces—Burma (Rs. 74 thousands), Bihar and Orissa (Rs. 38 thousands), United Provinces (Rs. 102 thousands) and Central Provinces (Rs. 35 thousands).

A. 2.—Advances Recoverable, Posts and Telegraphs	14,50,000	8,62,475	—5,87,525	—4,00,000	—1,87,525
---	-----------	----------	-----------	-----------	-----------

The original estimates were based on booked actuals, which it was learnt later, included book-keeping adjustments. The revised figure was accordingly reduced to Rs. 10,50,000 which also, however, proved rather high. The estimates are generally based on past actuals.

A. 3.—Advances Recoverable, Military and Marine	29,000	14,888	—14,112	..	—14,112
--	--------	--------	---------	----	---------

As the actuals of the previous year were about Rs. 19,000 and as it was decided to treat advances covered by " Regimental and other loans " as interest free from 1929-30 (provision in respect of which was Rs. 10,000) the original estimate of Rs. 29,000 was not reduced.

A. 4.—Advances Recoverable, Railways	..	44,555	+44,555	+45,000	—445
---	----	--------	---------	---------	------

The expenditure represents charges for the payment of advances of pay to the Bombay, Baroda and Central India Railway staff on their transfer to the Railway Clearing Accounts Office, which was not foreseen. The expenditure was, however, met by re-appropriation.

B.—Advances Repayable, England— excluding all book-keeping adjustments	13,000	13,550	+550	..	+550
--	--------	--------	------	----	------

## C.—Bronze Coinage Account:

C. 1.—Bronze Mintage Ac- count—Purchase of metal	5,05,000	6,05,074	+1,00,074	+1,12,000	—11,926
---	----------	----------	-----------	-----------	---------

As the price of copper went up during the year (from Rs. 59 estimated to Rs. 75 per cw.), a re-appropriation of Rs. 1,12,000 was made to cover the anticipated excess expenditure. The actuals were less than the estimates, as the quantity of copper purchased, which depends on the Mints' programme of coinage with reference to requirements, did not come up to expectation.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation, withdrawal adjusted or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

C.—Bronze Coinage Account—*contd.*C. 2.—Profit on Bronze Coinage  
Account—Charges for  
destruction of Coins

1,25,000	1,31,198	+6,198	—1,000	+7,198
----------	----------	--------	--------	--------

The excess is due to a larger return of uncurrent coin to the Mints than was anticipated at the time of framing the estimates. The return of uncurrent coin to the Mints cannot be accurately gauged at any time.

## D.—Nickel Coinage Account:

D. 1.—Profit on Nickel Coinage  
Account:D. 1 (1).—Charges for des-  
truction of coins

1,08,000	1,93,076	+85,076	+77,000	+8,076
----------	----------	---------	---------	--------

See C. 2 above.

D. 1 (2).—Loss on sale of  
surplus metal

23,000	19,721	—3,279	+3,000	—6,279
--------	--------	--------	--------	--------

Provision under the head represents loss on account of sale of nickel to the Army Department. As the actual loss is determined with reference to the market price at the time of transfer, the estimates under this head are necessarily tentative.

Total	90,25,000	86,04,545	—4,20,455	..	—4,20,455
-------	-----------	-----------	-----------	----	-----------

## GRANT No. 97.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation, withdrawal or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government:					
A. 1.—Advances to the Provincial Loans Fund:					
O. 11,63,83,000 } S. (a) 27,00,000 }	11,90,83,000	12,08,25,000	+14,42,000	..	+14,42,000
The supplementary grant was obtained to make larger advances to the provincial Governments on account of floods, etc. The excess was due mainly to smaller repayments by one of the provinces towards the close of the year and partly to overdrafts in two provinces which had to be converted into regular advances in the accounts of the year.					
A. 2.—Loans to Shan States Federation.	5,00,000	5,00,000	..	..	..
A. 3.—Loans to Indian States, Local Funds, etc.:					
A. 3 (1).—Loans to Indian States:					
O. 1,45,34,000 } S. (a) 47,28,000 }	1,92,62,000	2,03,31,817	+10,69,817	+3,49,000	+7,20,817
Excess to the extent of Rs. 24,31,817 occurred in the Punjab chiefly in connection with the Sutlej Valley Project; this was partly counterbalanced by savings (Rs. 13,62,000) in the loan granted to the Bharatpur State and States in Bombay. The final excess represents the uncovered excess of Rs. 8,51,817 connected with the Sutlej Valley Project, partly counterbalanced by savings in (i) Assam (Rs. 99,000) owing to the loan granted to the Manipur State not having been drawn, and (ii) Bombay (Rs. 32,000) due to non-drawal of loans to the extent anticipated.					
A. 3 (2).—Loans to Land holders and other Notabilities:					
O. 45,000 } S. (a) 1,00,000 }	1,45,000	1,23,880	—21,120	+9,000	—30,120

Mainly to lesser advances drawn by Political pensioners in Burma (Rs. 8,000), in Bombay (Rs. 2,000), and in India (Rs. 20,000) than expected; this was partly counterbalanced by an excess of Rs. 9,000 in Bengal.

Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation, withdrawal or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Loans and Advances by the Central Government :—contd.</b>					
<b>A. 3.—Loans to Indian States, Local Funds, etc.—contd.</b>					
A. 3 (4).—Regimental and other loans, Military	10,000	..	—10,000	—10,000	..
Provision was made for payment of advances to British Units on first arrival in India for purchase of Mess equipment but it was ultimately decided by the Auditor General that these advances should be treated as Interest free.					
A. 3 (5).—Advances under special laws	20,000	9,182	—10,818	—9,000	—1,818
The bulk of the anticipated savings was re-appropriated with reference to the trend of actuals. It was not thought expedient to reappropriate the entire savings anticipated.					
A. 3 (6).—Advances to cultivators					
O. 5,16,000	9,66,000	14,41,527	+4,75,527	+4,84,000	—8,473
S. (a) 4,50,000					
The excess over the original grant was mainly due to larger expenditure in the North West Frontier Province on account of damages caused by floods and partly to the failure of timely rains in Delhi and Baluchistan. A sum of Rs. 4,50,000 was re-appropriated by the Government of India, Finance Department, out of the Reserve provision of 10 lakhs and a Supplementary grant of Rs. 4,50,000 was sanctioned by the Legislature in February 1930 to meet excess expenditure in the North West Frontier Province. This however proved too high and Rs. 75,000 was surrendered to Government.					
A. 3 (7).—Miscellaneous Loans and Advances	6,02,000	4,00,000	—2,000	—2,000	..
<b>A. 3 (8).—Loans to Port Funds.</b>					
O. 5,00,000	7,00,000	7,60,000	..	..	..
S. (a) 2,00,000					
<b>A. 4.—Loans to Government Servants :</b>					
A. 4 (1).—House building Advances	21,87,000	15,32,603	—6,54,397	—2,92,000	—3,62,397

Savings occurred in almost all Provinces and Departments (India, Rs. 70,000; Madras, Rs. 14,000; Bombay, Rs. 45,000; Punjab, Rs. 58,000; Assam, Rs. 1,32,000; Burma, Rs. 87,000; Bihar, Rs. 19,000; Posts and Telegraphs, Rs. 57,000; Army, Rs. 50,000; and Railways, Rs. 1,20,000) and were due to the fact that the amounts certified by the Audit Officers were not sanctioned and paid in some cases, while in other cases certain instalments of payments only appeared in the accounts of the year.



Major Head and Subhead.	Final Appropriation.	Actual Expenditure.	Excess +, Saving —	Net reappropriation, withdrawal adjusted or surrender. + or —.	Remainder unadjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government :— <i>concd.</i>					
A. 4.—Loans to Government Servants— <i>concd.</i>					
A. 4 (2).—Advances for purchase of Motor Cars .	39,18,000	36,33,172	—2,84,828	+76,330	—3,61,158
Of these savings Departmental Estimates are responsible for Rs. 2 lakhs as follows :—					
				Rs.	
Posts and Telegraphs . . . . .				47,000	
Railway . . . . .				52,000	
Army . . . . .				1,01,000	
The balance is distributed over almost all the provinces.					
A. 4 (3).—Advances for purchase of other conveyances . . . . .	6,40,000	4,56,528	—1,83,472	—49,000	—1,34,472
Saving due to lesser demands for advances than were anticipated.					
A. 4 (4).—Passage Advances . . . . .	2,08,000	82,032	—1,25,968	—62,330	—63,638
Savings due to fewer demands for advances for passages in almost all the Provinces and Departments, the chief among them being Railway (Rs. 60,000), Posts and Telegraphs (Rs. 8,000), Madras (Rs. 14,000), United Provinces (Rs. 8,000), and Punjab (Rs. 25,000).					
A. 4 (5).—Other Advances . . . . .	..	2,01,195	+2,01,195	+3,83,834	—1,82,639
The expenditure under the head represents advances for flood relief in Assam. No provision was made in the Budget, as the expenditure was not foreseen. A sum of Rs. 3,83,834 was, however, reappropriated out of the Reserve provision of 10 lakhs, to meet the anticipated excess which however did not fully materialise.					
B.—Reserve . . . . .	10,00,000	..	—10,00,000	—9,52,834	—47,166
The following allotments were sanctioned out of the Reserve provision of Rs. 10 lakhs :—					
				Rs.	
				(1) 84,000 to A. 3 (1).	
				(2) 9,000 to A. 3 (2).	
				(3) 4,65,000 to A. 3. (6).	
				(4) 4,000 to A. 4 (1).	
				(5) 7,000 to A. 4 (3).	
				(6) 3,83,834 to A. 4 (5).	
				9,52,834	
Total . . . . .	14,92,41,000	15,01,38,936	+8,95,936	—75,000	+9,70,936

## NOTES.

Important variations occurred under the following subheads :—

Sub-head.	Grant.	Excess + or savings—
	Rs.	Rs.
A. 1.—Advances to Provincial Loans Fund . . . . .	11,90,83,000	+14,42,000
A. 3 (1) Loans to Indian States . . . . .	1,92,62,000	+10,69,817
A. 3 (6)—Advances to cultivators . . . . .	9,66,000	+4,75,527
A. 4 (1)—House building advances . . . . .	21,87,000	—6,54,397

The excess under the Sub-Head A. 1 mainly contributed to the excess under the Grant as a whole.

*Statement of Loans and Advances by the Central Government showing the amounts Advanced and Repaid during each financial year (from 1921-22 to 1929-30) and the Balances of such Loans, etc., at the commencement and close of each year.*

	Balance on 1st April.	Amount Advanced during the year.	Amount Repaid during the year.	Balance on 31st March.
	Rs.	Rs.	Rs.	Rs.
1921-22 . . . . .	9,08,72,250	33,59,848	32,12,613	9,10,19,485
1922-23 . . . . .	9,10,19,482	12,07,493	32,49,831	8,89,77,144
1923-24 . . . . .	8,89,77,143	44,39,340	41,14,410	8,93,02,073
1924-25 . . . . .	8,93,02,073	1,62,37,818	39,68,759	10,15,71,131
1925-26 . . . . .	1,17,51,42,264	9,92,89,477	1,00,44,869	1,26,43,86,872
1926-27 . . . . .	1,26,38,76,025	7,43,00,785	1,54,24,159	1,32,17,52,651
1927-28 . . . . .	1,32,47,04,214	8,80,55,035	1,03,06,655	1,40,24,52,594
1928-29 . . . . .	1,40,24,52,592	13,54,94,668	82,70,618	1,52,96,76,642
1929-30 . . . . .	1,52,96,76,918	15,01,37,013	7,81,25,597	1,60,16,88,334

## IMPORTANT COMMENTS.

*House building advances.*

Advances for the construction or purchase of houses are granted to Government servants stationed at places where houses are not easily available or where high rents prevail. An investigation was conducted to ascertain if the purpose for which these advances are given is frustrated by Government servants either by permanently letting the houses or by mortgaging them or by otherwise disposing of them except in order to purchase another house or on their transfer from the station. Confidential enquiries made in respect of 176 Government servants who repaid their advances during 1926-27 and 1927-28 disclosed that one Government servant sold his house in 1924 while he fully repaid his advance only in 1927, that 3 others had let their houses presumably to make a profit, that 11 others had mortgaged their houses, one while the first mortgage to Government stood, that two others did not build a house but refunded the advance, one of them in instalments spread over a year, and that one clerk who took an advance and built a house jointly with a private individual subsequently sold his share at a profit after some litigation with his partner regarding the house. The results of the investigation were reported to the Local Government which made a rule that no house built with a Government advance could be transferred except on the official's transfer or removal from the station without Government's



previous sanction. In cases of such transfer they ruled that Government may order the recovery of the whole outstanding advance with interest.\*

*Loan to the Bahawalpur Durbar in connection with the expenditure on the Sutlej Valley Project.*

2. The Secretary of State for India has sanctioned the grant of a loan to the Bahawalpur Durbar to enable the Durbar to meet their share of expenditure on the Sutlej Valley Project. In November 1924, it was estimated that the maximum amount of the loan would be Rs. 200 lakhs. This estimate was subsequently revised and the Secretary of State's sanction limiting the aggregate amount of the loan to Rs. 427 lakhs was obtained in September 1926.

(ii) Under the terms of the agreement the capital expenditure incurred on the Project on behalf of the Bahawalpur State is debitable to the loan account, to which can be added the interest charges on the loan if not paid by the Durbar in cash. The Government of India have since decided that the current expenses incurred on the Project (such as working expense of channels, etc.) might be debited to the loan account up to a monthly limit of Rs. 2 lakhs not exceeding in the aggregate the amount of the interest already paid by the Durbar in cash. The privilege was made use of by the Durbar for the period from April 1929 to July 1930 and Rs. 20,14,368 on account of maintenance expenses on the project have been included in the loan account against the interest realized in cash in previous years which amounted to Rs. 49,81,816.

(iii) Further the expenditure incurred by the N. W. Railway for the construction of Railways in connection with the Project is also debited to the loan account. The construction of a Railway from Bahawalnagar to Phulra is included in the Project, and the Government of India have decided that expenditure on the construction of the Fort Abbas Rohatwali Hotwala section of the Fort Abbas Khanpur Railway at the cost of the Bahawalpur Durbar through the Agency of the N. W. Railway may also be included in the loan scheme of the Durbar's share of the Sutlej Valley Project.

(iv) The sanction of the Secretary of State to the grant of the loan was obtained as far back as September 1926 and the limit fixed by him of 427 lakhs, was exceeded by the end of the year following (i.e., 1927-28) when the loan figure amounted to Rs. 484 lakhs. The work is still in progress and the aggregate debit against the loan up to the end of 31st March 1930 amounted to Rs. 810 lakhs. The peak of the debt is estimated at Rs. 10,95 lakhs (nearly 3 times the amount originally sanctioned by the Secretary of State). To this amount should be added the charges on account of the construction on the Railways connected with the scheme. In view of the fact that the limit for the loan fixed by the Secretary of State has been exceeded during the last 3 years and that farther payments to the loan are still being made which are likely to amount to 200 per cent. more than the original sanction, it is essential that immediate steps should be taken to obtain formal sanction to regularise the excess.†

\* Accountant General, Central Provinces.  
† Accountant General, Punjab.



*Provincial Loans Fund.*

3. No audit comments could be offered in the last report on the Report of the Government of India on the working of the Provincial Loans Fund during 1928-29 as the Report was not then published.

The Report was subsequently issued and scrutinised. Subject to the remarks, below, the Report has been found to satisfy the rules governing the administration of the Provincial Loans Fund.

Paragraph 9 of the Government of India, Finance Department Resolution No. 1250-F., dated the 25th March 1925 requires that "no advance will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenue sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, does not apply to pre-Reform Irrigation debt".

All the Provincial Accountants General, except the Accountant General, Bombay, certified that these conditions were duly fulfilled in 1928-29. The Accountant General, Bombay, however, intimated that the loan raised in the open market for the Bombay Development Department, according to the terms on which it was raised would begin to be repayable from the year 1935.

Similarly all the Provincial Accountants General, with the exception of the Accountant General, Bombay, who was unable to give the requisite certificate in respect of advances taken for the Lloyd Barrage Scheme (see also paragraph 9 of the Government Report) certified that the Government of India had prescribed the conditions for the repayment of all new advances made from the Fund, and also of all advances outstanding at the time of the institution of the Fund, other than the debt relating to Irrigation Works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme and that these conditions were duly fulfilled during the year 1928-29.

(ii) The report of the Government of India on the working of the Provincial Loans Fund during 1929-30 has not yet been issued. Any comments on this report which it is found necessary to make will, therefore, appear in the next report on Appropriation Accounts.

The first of these is the fact that the population of the country has increased very rapidly since the year 1850. This is due to a number of causes, but the principal one is the increase in the number of children born to the population.

The second cause is the increase in the number of immigrants who have come to the country since the year 1850. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The third cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The fourth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The fifth cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The sixth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The seventh cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The eighth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The ninth cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The tenth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The eleventh cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The twelfth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The thirteenth cause is the increase in the number of people who have moved from the country to the city. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.

The fourteenth cause is the increase in the number of people who have moved from the city to the country. This is also due to a number of causes, but the principal one is the increase in the number of children born to the population.



# INDEX.

	PAGES.
<b>A</b>	
Abandonment of scheme for construction of a road	583
Abstract Account of Expenditure—Bose Institute	199
Abstract of Receipts and Expenditure—Indian Museum	205
Account and Audit, Civil Offices of	139
Account of—	
Aided Institutions	5
Depreciation Fund of the Government of India Press, Aligarh	343
Depreciation Fund of the Government of India Press, Calcutta	341
Depreciation Fund of the Government of India Press, Delhi	342
Depreciation Fund of the Government of India Press, Simla	344
Government Non-recurring Grant—Bose Institute	197
Payments for cultivation of opium	86
Payments for leaves and trash	84
Payments to States in Wales	82
Actuary to the Government of India	257
Administration of Justice	143
Age of consent Committee	373
Agriculture	228
Agricultural Institute, Poona, and Central Bureau of Animal Husbandry	228
Aided institutions, Accounts of	6
Ajmer-Merwara	453
Anand Creamery	234
Andamans and Nicobar Islands	475
Appropriation Accounts (General remarks)	2
Appropriation Accounts with comments thereon	41
Appropriation Accounts—Grand Summary	41
Appropriation Account and Finance and Revenue Account heads—concordance between	581
Archæology	155
Army Department	183
Audit	188
Audit Certificate	49, 75, 104
Auditor General	188
Authorisation of expenditure by the Governor General	20
Auxiliary Committee	378
Aviation	243

## B

Bacteriological Laboratories	223
Bacteriological Laboratory, Muktesar	239
Baluchistan	423
Balance sheet—Bose Institute	195, 203
Bangalore	254
Baroda Cantonment Police	144
Bengal Nizamet Family Pensions	552
Bengal Pilot Service	146

	PAGES.
Bhonda Family Pensions	550
Bhutan Durbar Subsidy	537
Bose Institute Trust Fund	193
Bose Research Institute, Calcutta	192, 209
Botanical Survey	180
Broad casting	259
Bureau of Public Information	119

## C

Capital Outlay on Currency Note Printing Press	575
Capital Outlay on Security Printing	568
Capital Outlay on Vizagapatam Harbour	576
Capital Outlay on Light Houses and Light Ships	587
Carnatic widows	550
Cases in which expenditure incurred for purposes not approved of by the Legislative Assembly or Standing Finance Committee	20
Cases in which approval of the Standing Finance Committee is necessary, but has not actually been obtained	20
Cattle Breeding Farm, Imperial, Karnal	230
Census	249
Central Board of Revenue	136
Central Cotton Committee, Indian	232
Central Council of Agricultural Research	235
Central Forms Stores	899
Central India	408
Central Museum	192, 209
Central Printing Office	328
Central Publication Branch	329
Central Research Institute, Kasauli	228
Central Research Institute, Kasauli—Statement showing financial result of the sale of vaccines, sera, etc., at	226
Statement showing proportionate expenditure of	227
Store Account of Vaccines, Sera, etc., at	227
Central Stamp Office, Calcutta—Administrative charges of	85
Changes in—	
Account classification	7
Classification from Non-voted to voted or <i>vice versa</i>	8
Classification of expenditure from Provincial to Central	8
Classification which affected estimates	8
Form of the Accounts and Report	4
Number of grants or appropriations	6
Changes of the year under report	4
Charges for remittance of treasure	473
Chemical Examiner	214
Chitral Scouts	400
Cinchona Bark, Store Accounts of	183
Cinchona Plantation	180
Civil Veterinary Services	239
Civil Works	280



	PAGES
Civil Works, Statement of expenditure on new works	298
Civil Works, Store Account of	316
Coal Depot, Rushire	258
Coal Dust Committee	372
Collection of Income-tax	50
Commerce Department	132
Commercial Intelligence and Statistics	247
Commission to Landholders	78
Committee on Public Accounts—	
Constitution and functions of	1
Committee on Sale of Goods Act	373
Computed value of pensions	598
Comparison of figures of Profit and Loss Account with those of the Administration Report	266
Conservation of ancient monuments	186
Consolidated Statement of Grants and Expenditure in India and England	22
Constitution and functions of the Committee on Public Accounts	1
Contracts and agreements—absence or non-enforcement of penalty clauses in	583
Control over expenditure 16, 488, 497, 511, 567, 598.	
Controller and Deputy Controllers of the Currency	271
Controller of Patents and Designs	257
Cotton Cess Staff	235
Cotton Committee, Indian, Central	232
Cotton Industry Statistics	247
Council of State	114
Courts of Enquiry and Boards of Conciliation under the Trade Disputes Act, 1929	258
Currency	271
Currency, Controller and Deputy Controllers of	271
Currency Note Printing Press	272
Currency Note Printing Press, Capital outlay on	575
Currency Offices	271
Customs	50

## D

Defective Control, Instances of	10, 86
Delhi	446
Delhi Capital Outlay	501
Delhi Capital, Store Account of	507
Delhi Family Pensions	552
Demands for Grants	2
Department of Education, Health and Lands	123
Department of Industries and Labour	135
Depreciation Fund Account of—	
Government of India Press, Allahgarh	343
Government of India Press, Calcutta	341
Government of India Press, Delhi	340

Government of India Press, Simla	344
Deputation to East Africa	372
Desamkha and Despardias in Berar, Pensions to	551
Disposal of contraband drugs seized and confiscated by the Customs Department, etc.	57
Distinction between matters relating to voted and non-voted subjects	2
Double payment	18
Double Provision	17
Bradgar St. Andrew, Loan of	580
Duleep Singh, Maharaja, Pensions to the family of	552

## E

East African Deputation	372
Ecclesiastical	525
Education	210
Education, Health and Lands—Department of	123
Embezzlements, Frauds, etc.	21, 274, 586
Emigration—External	252
Emigration—Internal	250
Enquiry, Special Commission of Excesses over—	
Non-voted Appropriations	12
Voted grants	11
Executive Council	113
Exchange—Loss or Gain of	20
Expenditure incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee	20
Expenditure in England under the control of the High Commissioner	512
Expenditure in England under the control of the Secretary of State	513
Experimental Fruit Farm, Quetta	444
Explosives	256

## F

Farm, Imperial Cattle Breeding, Karnal	230
Faulty administration of Grant	529
Finance Department	125
Financial interests of Government—Want of care to safeguard	21
Financial Irregularity (General remarks)	21
Foreign and Political Department	116
Forest	87
Forest Capital outlay	569
Forestry Committee	373
Forest Research Institute	87
Formation of Pay and Accounts and Audit Office	422
Frauds, embezzlements, etc.	21, 274, 586
Frontier Watch and Ward	344
Fumigation of American Cotton	235
Fundamental Rule 59(b)—Interpretation of	54

## PAGE.

## PAGE.

## G

Gain or Loss by Exchange	20
General remarks	2
General review of the results of Appropriation Audit	9
Geological Survey	173
Ghazipur Opium Factory	78
Governor-General—Staff, House-hold and Allowances of the	109
Government Test House	201,
Government Test House, Profit and Loss account of	269
Grand summary of Appropriation Accounts by Grants	41
Grants reduced by the Assembly	20
Grants-in-aid, to Scientific Societies	192

## H

Haj Enquiry Committee	373
High Commissioner, Expenditure in England under the control of the	619
Home Department	118
House Building Advances	605
Hyderabad	507
Hide Cess Enquiry Committee	373

## I

Imperial Cattle Breeding Farm, Karnal	230
Imperial Institute of Animal Husbandry and Dairying, Bangalore	232
Imperial Institute of Animal Husbandry and Dairying, Wellington	233
Imperial Library	256
Imperial Serologist	213
Important Savings—	
Voted	10
Non-voted	11
Income and Expenditure account of Bose Institute	193, 201
Income tax	53
Indian Association for the cultivation of Science	192
Indian Audit Department, Officers of	138
Indian Central Committee	304
Indian Central Banking Enquiry Committee	373,
Indian Central Cotton Committee	232
Indian Delegation to the International Conference for the Revision of International Convention for the safety of life at sea	373
Indian Delegation to League of Nations	369
Indian Delegation to East Africa	372
Indian Institute of Science, Bangalore	192
Indian Research Fund	224
Indian School of Mines	242
Indian Soldiers' Board	369
Indian State Air Service—	
Operation	214
Indian State Forces, Charges for organising	599

Indian States Committee	373
Indian Statutory Commission	313
Indian Stores Department	260
Indian War Memorial	258
Industries	242
Inspection Circles (Indian Stores Department)	261
Industries and Labour, Department of	135
Instances of defective control	16, 86
Instances of Surrender of Savings which resulted in excesses remaining uncovered	13
Instances of surrender of Savings where no savings actually secured	14
Institute of Animal Husbandry and Dairying, Imperial, Bangalore	232
Institute of Animal Husbandry and Dairying, Imperial, Wellington	233
Intelligence Bureau, Home Department	119
Interest-free Advances	600
Interest on Miscellaneous Obligations	105
Interest on Ordinary Debt and Reduction or Avoidance of Debt	100
International Labour Conference	359
Introductory	1
Irregularities in the accounts of Departmental works expenditure and absence of rules to guide officers	319
Irregularity in acceptance of contracts	508
Irrigation, Navigation, Embankment and Drainage Works—charged to Revenue	90
Irrigation Works—not charged to Revenue	572

## J

Joint Stock Companies	254
-----------------------	-----

## K

Keeper of Records, Office of the	124
Khurda Family Pensions	551
Kurram Militia	419
Karnachi Air Service	176

## L

Labour Conference, International	359
Lady Hardinge Medical College, Delhi, Grant-in-Aid to	458
Land Customs Charges	52
Large Savings	16
League of Nations	359
Leave Salaries—Provision for	15
Legislative Assembly	114
Legislative Bodies	114
Legislative Department	122
Light Houses and Light ships	160
Loans and Advances bearing Interest	602
Loan to the Bahawalpur Darbar in connection with Sultaj Valley Project	606
Local Clearing Office	368



	PAGES.
<b>Loss—</b>	
Due to omission in realisation of Government dues	318
Due to theft	276
Loss on exchange	277
Loss or Gain by Exchange	30
<b>Losses</b>	61, 70, 81, 172, 177, 188, 237, 317, 374, 318, 381
Losses of stock or store	282, 359
Lump sums by the Finance Department	14

**M**

Maharaja Duleep Singh, Pensions to the family of	552
Maharaja Prabhu Narain Singh Bahadur of Benares, Pensions to	551
Mahratta Saliwadars, Pensions to	552
Malwa Bhil Corps	540
Manufacture account	598
Mathematical Instrument Office	108
<b>Medical Services</b>	211
Mekran Levy Corps	435
Metallurgical Inspectorate	202
Do. Profit and Loss account of	270
<b>Meteorology</b>	174
Mewar Bhil Corps	541
Militar, Finance	126
Mina Corps	404
<b>Mines</b>	190
<b>Mint</b>	270
Misappropriation of Government money	57, 422, 444
<b>Miscellaneous</b>	381
<b>Miscellaneous Departments</b>	250
Misclassification in accounts	18
Muscat subsidy	537
Museum, Central	192
Mysore Family Pensions	550

**N**

NagpurBuransah Family Pensions	550
New Services	18
New sub-heads	7
Nizam Family Pensions	551
New works—detailed statement of	71, 99, 245, 264, 298, 348, 574, 575
Northern India Salt Revenue Department	84
North-East Frontier, Charges on	535
North-West Frontier, Charges on	55
<b>North-West Frontier Province</b>	386

**O**

Object of the Report	1
<b>Observatory—</b>	
Agra Aerological	176
Kodai Kanai	175
<b>Observatory and Office—</b>	
Bombay	176
Madras	175
Occupation, without proper sanction of Government Buildings for residential purposes without payment of rent	189

<b>Opium</b>	78
<b>Other Scientific Departments</b>	192
Ondh Family Pensions	551
Ondh Wastika Pensions	550
Outstanding points from previous Reports—	
Auditor General	32
Central Board of Revenue	32
Commerce	33
Education, Health and Lands	33
Finance	34
Foreign and Political	37
Home	38
Industries and Labour	39
Outturn of the year	9
Overbudgeting	54, 76, 81, 96, 112, 189, 238, 248
Over-capitalisation on the Vizagapatam Harbour project	584

**P**

Pasteur Institute, Grants-in-aid for	224
Patents and Designs, Controller of	257
<b>Payments to provincial Governments on account of Administration of Agency Subjects</b>	137
Percentage of savings for certain voted grants for the preceding three years	10
Pilot Service, Bengal	146
Points outstanding from previous reports	32
<b>Police</b>	144
<b>Political</b>	331
<b>Ports and Pilotage</b>	146
Postponement of inevitable payment	422
Prabhu Narain Singh Bahadur, Maharaja of Benares—Pensions to	551
<b>Prefatory Remarks</b>	iii
<b>Press, Government of India—</b>	
Aligarh	304
Calcutta	350
Delhi	332
Simla	336
<b>Profit and Loss Account of—</b>	
Central Stationery Office	347
Fruit (Experiment Station)	
Firm, Quetta	445
Government Test House	269
Indian Stores Department	265
Inspection Circle	268
Metallurgical Inspectorate	270
Purchase Branches	267
<b>Pro-rata distribution of establishment and tools and plant charges—Civil Works</b>	297
<b>Provincial Loans Fund</b>	607
Provision for leave salaries	15
<b>Public Accounts Committee, Constitution and Functions of</b>	1
<b>Publication Account—Bose Institute</b>	100
<b>Public Health</b>	220
<b>Public Information Bureau</b>	119
<b>Public Service Commission</b>	121
<b>Public Works, Demands</b>	21
<b>Purchase Circle</b>	261



## PAGE.

## PAGE.

## Q

Quetta, Experimental Fruit Farm	444
Quinine Sulphate, Statement of	182

## R

Rajputana	489
Reappropriation from one voted grant to another	10
Reappropriation from voted to non-voted	10
Refunds	378
Relaxation of Audit	21
Relaxation of the time limit for sanctioning additional funds in the case of Non-voted Refunds	355
Reserve, Civil Works, operations on	295
Reserve, Frontier Watch and Ward, operations upon	547
Reserve, Irrigation, operations upon	97
Reserve, Statement showing allotments from (Grant 72—Miscellaneous)	374
Restoration of grants not assented to by the Assembly	20
Royal Commission on Agriculture	362, 373
Royal Commissioner on Labour	364

## S

Salt	63
Sanction to reappropriation	158, 530
Satara Pensions	550
Savings { Voted Grants	10
{ Non-voted Appropriations	11
Sea Customs charges at the Ports	50
Secretary of State, Expenditure in England under the control of the	513
Security Printing Press charges	568
Security Printing, Capital outlay on	568
Separation of Accounts from Audit	128
Serologist, Imperial	213
Soldiers' Board, Indian	369
Special Commissions of Enquiry	362
Staff, Household and Allowances of the Governor-General	100
Stamps	65
Statement, Consolidated — of Grants and Expenditure in India and England	22
Statement of—	
Annual Receipts and Expenditure of Arts Gallery—Indian Museum	207
Bounties paid	605
Loans and Advances	605
Proportionate expenditure of Central Research Institute	227
Expenditure of indirect charges of X-Ray Institute	219
New Works	71, 99, 245, 264, 298, 543, 574, 579
Quinine Sulphate	182

Stores at the X-Ray Institute	219
Vaccines, Sera, etc.	229
Value of stores realised, publications sold and printing work done	345
Statement showing allotments from Reserve under "Miscellaneous"	373
Stationery and Printing	327
Stationery Office	327
Do. Stores	328

## Stock Account of—

Cinchona bark at Musgpool	183
Cinchona bark at Naduvattam	184
Cinchona cultivation, Mergui District	184

## Store Account of—

Central Stationery Office, Calcutta	346
Cinchona bark at the Cinchona Plantations, Mergui	183
Civil Works	310
Delhi Capital Outlay	597
Government of India Press, Calcutta	349
Government of India Press, Aligarh	355
Government of India Press, Calcutta	351
Government of India Press, Delhi	353
Government of India Press, Simla	357
Irrigation, Navigation, etc.	99
Opium	566
Other Salt Sources	75
Vaccines, Sera, etc.	227
Vizagapatam Harbour	379
X-Ray Institute	219
Sub-heads, New	7
Subsidiary Accounts	6

## Subsidiary Accounts for—

Bose Research Institute	
Stationery and Printing	350
Sugar Bureau	231
Sugar Cable Service	234
Sugar-cane Station, Coimbatore	231
Superannuation Allowances and Pensions	321
Supplementary grants obtained during the year	18
Do. (Voted) which proved to be unnecessary	18
Do. appropriation (Non-voted) do	18
Surat Nawab's Family Pensions	550
Surrender of Non-voted Appropriation	19
Surrender from voted grants	13
Surrender of small savings	14
Survey of India	167
Syed Ahmad Shah of Meerut, Pensions to	551

	PAGES.
<b>T</b>	
Table of Contents . . . . .	ii
Tanjore Pensions . . . . .	550
Tariff Board . . . . .	362
Taxes on Income . . . . .	59
Territorial and Political Pensions . . . . .	550
Test House, Government . . . . .	261
Tochi Scouts . . . . .	410

Trading Account ( <i>Pro forma</i> ) of—	
Government of India Forms	
Press, Calcutta . . . . .	350
Government of India Press,	
Aligarh . . . . .	356
Government of India Press,	
Calcutta . . . . .	352
Government of India Press,	
Delhi . . . . .	354
Government of India Press,	
Simla . . . . .	358
Transistor's Department . . . . .	122

**U**

Universities—Grants-in-aid to . . . . .	210, 413
Unsecured overdraft in salt credit account . . . . .	56

**V**

Variation from terms of contracts . . . . .	318
Various Irregularities . . . . .	55
Vaccines, Sera, etc.—	
Financial results of the sale of . . . . .	226
Store Account of . . . . .	227
Proportionate expenditure, Statement of . . . . .	227
Variations from terms of contracts . . . . .	318

**PAGES.**

Vizagapatam Harbour—Capital Outlay on . . . . .	576
Voted and Non-voted subjects—distinction between . . . . .	2

**W**

Want of care to safeguard the financial interest of Government . . . . .	21
War Memorial, Indian . . . . .	258
Western India States Agency . . . . .	563
Works, detailed statement of expenditure on—	
Civil Works . . . . .	298
Frontier Watch and Ward . . . . .	548
Irrigation . . . . .	99
Salt . . . . .	71
Wrong provision . . . . .	17

**X**

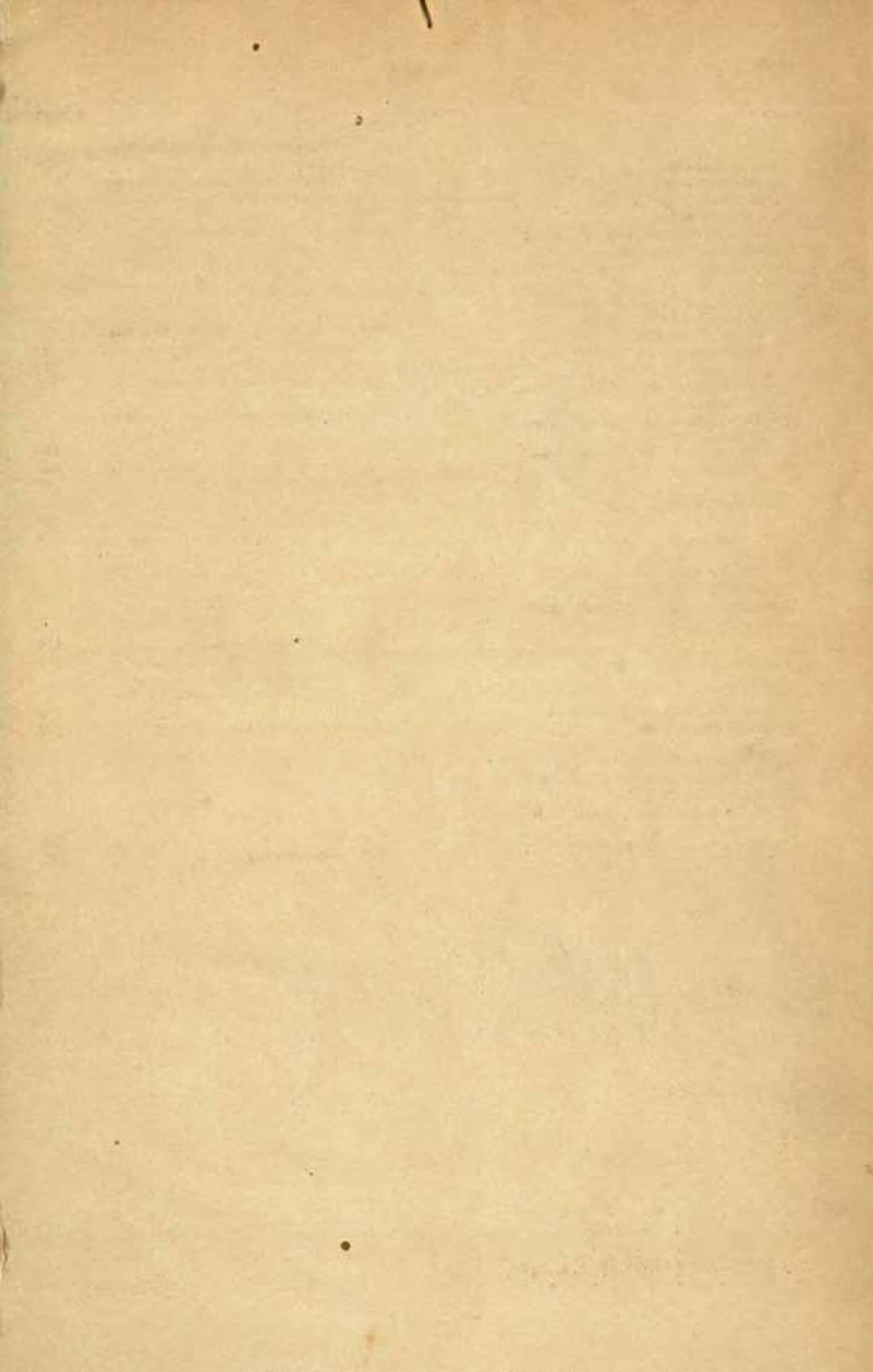
X-Ray Institute, Dehra Dun . . . . .	215
Do. Financial Results of . . . . .	217
Do. Statement showing the expenditure as indirect charges on the stores in the . . . . .	219
Do. Store Account of . . . . .	219

**Z**

Zhob Levy Corps . . . . .	434
Zoological Survey . . . . .	185









✓  
N.C.

